

## CHAPTER 222.

[House Bill No. 612.]

GENERAL RULES FOR GOVERNMENTAL RECEIPT BY  
MAIL OF DOCUMENTS AND PAYMENTS.

AN ACT relating to government and certain reports, claims, tax returns, remittances, statements and other documents required by the state and local subdivisions thereof.

*Be it enacted by the Legislature of the State of Washington:*

Section 1. Except as otherwise specifically provided by law hereafter:

(1) Any report, claim, tax return, statement or other document required or *authorized* to be filed with, or any payment made to the state or to any political subdivision thereof, which is (a) transmitted through the United States mail, shall be deemed filed and received by the state or political subdivision on the date shown by the post office cancellation mark stamped upon the envelope or other appropriate wrapper containing it; or (b) mailed but not received by the state or political subdivision, or where received and the cancellation mark is illegible, erroneous, or omitted, shall be deemed filed and received on the date it was mailed if the sender establishes by competent evidence that the report, claim, tax return, statement, remittance, or other document was deposited in the United States mail on or before the date due for filing; and in cases of such nonreceipt of a report, tax return, statement, remittance, or other document required by law to be filed, the sender files with the state or political subdivision a duplicate within ten days after written notification is given to the sender by the state or political subdivision of its nonreceipt of such report, tax return, statement, remittance, or other document.

(2) If any report, claim, tax return, statement, remittance, or other document is sent by United

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States registered mail, certified mail or certificate of mailing, a record authenticated by the United States post office of such registration, certification or certificate shall be considered competent evidence that the report, claim, tax return, statement, remittance or other document was delivered to the addressee, and the date of registration, certification or certificate shall be deemed the postmarked date.

(3) If the date for filing any report, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday or legal holiday, the filing shall be considered timely if performed on the next business day.

Passed the House February 22, 1967.

Passed the Senate March 6, 1967.

Approved by the Governor March 21, 1967, with the exception of an item in Section 1 which was vetoed.

**NOTE: Governor's explanation of partial veto is as follows:**

"This bill provides that whenever reports, claims, tax returns, remittances, statements and other documents required or AUTHORIZED to be filed with the state or any payments made to the state, or to any political subdivision thereof, are transmitted through the United States mails, they shall be deemed filed and received by the state or political subdivision on the date shown on the postmark.

"I do not object to the general purpose of this legislation, which is to prevent penalties from accruing to taxpayers and others required to file tax returns and government reports where the sender has relied upon the mails and delay has occurred in delivery through no fault of the sender.

"However, as drafted, this bill could apply to documents such as conveyances or security interests which are not REQUIRED to be filed, but which may be filed with state or local agencies in order to give notice to third persons.

"The bill contemplates that when a document is not received, the government agency will notify the sender, who is given ten days to mail a duplicate without incurring a penalty. It seems obvious that such a statutory scheme was intended by the legislature to apply to a limited class of document which the government agency would expect to receive periodically, so that it would give notice of its non-receipt to the sender in the normal course of the agency's business.

"Since this type of statute cannot apply to documents the government agency cannot anticipate such as documents permitted, but not required, to be filed, I have vetoed the words, "or authorized", on page one, line eight of the bill.

"The remainder of House Bill No. 612 is approved."

**DANIEL J. EVANS,**  
Governor.