

**RCW 88.02.350 Refunds, overpayments, and underpayments—Penalty for false statement.** (1) A person who has paid all or part of a vessel registration fee under this chapter is entitled to a refund if the amount was paid in error or if the vessel:

(a) Was destroyed before the new registration period began;  
(b) Was permanently removed from Washington state before the new registration period began;

(c) Registration was purchased after the owner sold the vessel;  
(d) Was registered in another jurisdiction after the Washington state registration had been purchased. Any full months of Washington state registration fees remaining after the application for out-of-state registration was made are refundable; or

(e) Registration was purchased before the vessel was sold and before the new registration period began. The person who paid the fee must return the unused, never-affixed decals to the department before the new registration period begins.

(2) The department shall refund overpayments of registration fees and watercraft excise tax under chapter 82.49 RCW that are ten dollars or more. A request for a refund is not required.

(3) The department shall certify refunds to the state treasurer as correct and being claimed in the time required by law. The state treasurer shall mail or deliver the amount of each refund to the person who is entitled to the refund.

(4) The department shall not authorize refunds of fees paid in error unless the claim is filed with the director within three years after the fees were paid.

(5) If, due to error, the department, county auditor or other agent, or subagent appointed by the director has failed to collect the full amount of the registration fee and watercraft excise tax due, and the underpayment is in the amount of ten dollars or more, the department shall charge and collect the additional amount to constitute full payment of the tax and fee.

(6) Any person who makes a false statement under which he or she obtains a refund to which he or she is not entitled under this section is guilty of a gross misdemeanor. [2010 c 161 § 1005; 2003 c 53 § 413; 1997 c 22 § 2; 1996 c 31 § 2; 1989 c 68 § 5. Formerly RCW 88.02.055.]

**Effective date—Intent—Legislation to reconcile chapter 161, Laws of 2010 and other amendments made during the 2010 legislative session—2010 c 161:** See notes following RCW 46.04.013.

**Intent—Effective date—2003 c 53:** See notes following RCW 2.48.180.