5570

Sponsor(s): Senators Newhouse, Schow, Horn, Heavey, Franklin, Fraser and Oke; by request of Joint Task Force on Nonpayment of Employer Obligations

Brief Title: Expanding tax evasion penalties.

SB 5570 - DIGEST

(DIGEST AS ENACTED)

Declares that a misrepresentation of payroll or employee hours is subject to a civil penalty if made knowingly. The penalty of 10 times the difference in premiums paid and premiums that should have been paid is made a maximum penalty.

Declares that it is a class C felony if an employer, with intent to evade premium payments, knowingly makes misrepresentations about payroll or employee hours, knowingly fails to secure payment of compensation, or knowingly fails to report payroll or employee hours.

Provides that, on conviction, the court must order payment of premiums due, a penalty equal to the premiums due, and interest. The penalty is disbursed in equal amounts to the investigating agencies, the prosecuting authority, and the county in which the prosecution takes place.

Repeals RCW 51.48.015.