

CERTIFICATION OF ENROLLMENT  
**ENGROSSED SUBSTITUTE HOUSE BILL 1127**

Chapter 238, Laws of 1993

53rd Legislature  
1993 Regular Session

VEHICLE EXCISE TAXES--EVASION THROUGH REGISTRATION  
IN ANOTHER STATE OR COUNTRY

EFFECTIVE DATE: 7/25/93

Passed by the House April 20, 1993  
Yeas 89 Nays 8

BRIAN EBERSOLE  
**Speaker of the  
House of Representatives**

Passed by the Senate April 15, 1993  
Yeas 43 Nays 1

JOEL PRITCHARD  
**President of the Senate**

Approved May 7, 1993

MIKE LOWRY  
**Governor of the State of Washington**

CERTIFICATE

I, Alan Thompson, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE HOUSE BILL 1127** as passed by the House of Representatives and the Senate on the dates hereon set forth.

ALAN THOMPSON  
**Chief Clerk**

FILED

May 7, 1993 - 11:22 a.m.

**Secretary of State  
State of Washington**

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ENGROSSED SUBSTITUTE HOUSE BILL 1127

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AS AMENDED BY THE SENATE

Passed Legislature - 1993 Regular Session

State of Washington

53rd Legislature

1993 Regular Session

By House Committee on Transportation (originally sponsored by Representatives R. Fisher, Brumsickle, Brown, Horn, Long, Quall, Carlson and Johanson; by request of Washington State Patrol)

Read first time 02/05/93.

1 AN ACT Relating to the evasion of a tax or license fee when  
2 licensing a vehicle; amending RCW 46.16.010, 47.68.240, 88.02.118,  
3 82.48.020, 82.49.010, and 82.50.400; adding a new section to chapter  
4 47.68 RCW; and prescribing penalties.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 **Sec. 1.** RCW 46.16.010 and 1991 c 163 s 1 are each amended to read  
7 as follows:

8 (1) It is unlawful for a person to operate any vehicle over and  
9 along a public highway of this state without first having obtained and  
10 having in full force and effect a current and proper vehicle license  
11 and display vehicle license number plates therefor as by this chapter  
12 provided. Failure to make initial registration before operation on the  
13 highways of this state is a misdemeanor, and any person convicted  
14 thereof shall be punished by a fine of no less than three hundred  
15 thirty dollars, no part of which may be suspended or deferred. Failure  
16 to renew an expired registration before operation on the highways of  
17 this state is a traffic infraction.

18 (2) The licensing of a (~~motor~~) vehicle in another state by a  
19 resident of this state, as defined in RCW 46.16.028, (~~with willful~~

1 ~~intent to evade~~) evading the payment of any tax or license fee imposed  
2 in connection with registration, is a gross misdemeanor punishable as  
3 follows:

4 (a) For a first offense, up to one year in the county jail and a  
5 fine equal to twice the amount of delinquent taxes and fees, no part of  
6 which may be suspended or deferred;

7 (b) For a second or subsequent offense, up to one year in the  
8 county jail and a fine equal to three times the amount of delinquent  
9 taxes and fees, no part of which may be suspended or deferred.

10 (3) These provisions shall not apply to farm vehicle[s] as defined  
11 in RCW 46.04.181 if operated within a radius of fifteen miles of the  
12 farm where principally used or garaged, farm tractors and farm  
13 implements including trailers designed as cook or bunk houses used  
14 exclusively for animal herding temporarily operating or drawn upon the  
15 public highways, and trailers used exclusively to transport farm  
16 implements from one farm to another during the daylight hours or at  
17 night when such equipment has lights that comply with the law:  
18 PROVIDED FURTHER, That these provisions shall not apply to spray or  
19 fertilizer applicator rigs designed and used exclusively for spraying  
20 or fertilization in the conduct of agricultural operations and not  
21 primarily for the purpose of transportation, and nurse rigs or  
22 equipment auxiliary to the use of and designed or modified for the  
23 fueling, repairing or loading of spray and fertilizer applicator rigs  
24 and not used, designed or modified primarily for the purpose of  
25 transportation: PROVIDED FURTHER, That these provisions shall not  
26 apply to fork lifts operated during daylight hours on public highways  
27 adjacent to and within five hundred feet of the warehouses which they  
28 serve: PROVIDED FURTHER, That these provisions shall not apply to  
29 equipment defined as follows:

30 "Special highway construction equipment" is any vehicle which is  
31 designed and used primarily for grading of highways, paving of  
32 highways, earth moving, and other construction work on highways and  
33 which is not designed or used primarily for the transportation of  
34 persons or property on a public highway and which is only incidentally  
35 operated or moved over the highway. It includes, but is not limited  
36 to, road construction and maintenance machinery so designed and used  
37 such as portable air compressors, air drills, asphalt spreaders,  
38 bituminous mixers, bucket loaders, track laying tractors, ditchers,  
39 leveling graders, finishing machines, motor graders, paving mixers,

1 road rollers, scarifiers, earth moving scrapers and carryalls, lighting  
2 plants, welders, pumps, power shovels and draglines, self-propelled and  
3 tractor-drawn earth moving equipment and machinery, including dump  
4 trucks and tractor-dump trailer combinations which either (1) are in  
5 excess of the legal width or (2) which, because of their length, height  
6 or unladen weight, may not be moved on a public highway without the  
7 permit specified in RCW 46.44.090 and which are not operated laden  
8 except within the boundaries of the project limits as defined by the  
9 contract, and other similar types of construction equipment, or (3)  
10 which are driven or moved upon a public highway only for the purpose of  
11 crossing such highway from one property to another, provided such  
12 movement does not exceed five hundred feet and the vehicle is equipped  
13 with wheels or pads which will not damage the roadway surface.

14 Exclusions:

15 "Special highway construction equipment" does not include any of  
16 the following:

17 Dump trucks originally designed to comply with the legal size and  
18 weight provisions of this code notwithstanding any subsequent  
19 modification which would require a permit, as specified in RCW  
20 46.44.090, to operate such vehicles on a public highway, including  
21 trailers, truck-mounted transit mixers, cranes and shovels, or other  
22 vehicles designed for the transportation of persons or property to  
23 which machinery has been attached.

24 (4) The following vehicles, whether operated solo or in  
25 combination, are exempt from license registration and displaying  
26 license plates as required by this chapter:

27 (a) A converter gear used to convert a semitrailer into a trailer  
28 or a two-axle truck or tractor into a three or more axle truck or  
29 tractor or used in any other manner to increase the number of axles of  
30 a vehicle. Converter gear includes an auxiliary axle, booster axle,  
31 dolly, and jeep axle.

32 (b) A tow dolly that is used for towing a motor vehicle behind  
33 another motor vehicle. The front or rear wheels of the towed vehicle  
34 are secured to and rest on the tow dolly that is attached to the towing  
35 vehicle by a tow bar.

36 NEW SECTION. **Sec. 2.** A new section is added to chapter 47.68 RCW  
37 to read as follows:

1 A person who is required to register an aircraft under this chapter  
2 and who registers an aircraft in another state or foreign country  
3 evading the Washington aircraft excise tax is guilty of a gross  
4 misdemeanor.

5 **Sec. 3.** RCW 47.68.240 and 1987 c 202 s 216 are each amended to  
6 read as follows:

7 Any person violating any of the provisions of this chapter, or any  
8 of the rules, regulations, or orders issued pursuant thereto, shall be  
9 guilty of a misdemeanor and shall be punished (~~by a fine of not more  
10 than one hundred dollars or by imprisonment for not more than thirty  
11 days, or both such fine and imprisonment: PROVIDED,~~) as provided  
12 under chapter 9A.20 RCW, except that any person violating any of the  
13 provisions of RCW 47.68.220 ((or)), 47.68.230, or section 2 of this act  
14 shall be guilty of a gross misdemeanor which shall be punished ((by a  
15 fine of not more than one thousand dollars or by imprisonment for not  
16 more than one year or by both in any proceeding brought in superior  
17 court and by a fine of not more than five hundred dollars or by  
18 imprisonment for not more than six months or by both in any proceedings  
19 brought in district court)) as provided under chapter 9A.20 RCW. In  
20 addition to, or in lieu of, the penalties provided in this section, or  
21 as a condition to the suspension of a sentence which may be imposed  
22 pursuant thereto, for violations of RCW 47.68.220 and 47.68.230, the  
23 court in its discretion may prohibit the violator from operating an  
24 aircraft within the state for such period as it may determine but not  
25 to exceed one year. Violation of the duly imposed prohibition of the  
26 court may be treated as a separate offense under this section or as a  
27 contempt of court.

28 **Sec. 4.** RCW 88.02.118 and 1987 c 149 s 7 are each amended to read  
29 as follows:

30 It is a gross misdemeanor punishable as provided under chapter  
31 9A.20 RCW for any person owning a vessel subject to taxation under  
32 chapter 82.49 RCW to register a vessel in another state to avoid  
33 Washington state vessel excise tax required under chapter 82.49 RCW or  
34 to obtain a vessel dealer's registration for the purpose of evading  
35 excise tax on vessels under chapter 82.49 RCW.

1       **Sec. 5.** RCW 82.48.020 and 1992 c 154 s 1 are each amended to read  
2 as follows:

3       (1) An annual excise tax is hereby imposed for the privilege of  
4 using any aircraft in the state. A current certificate of air  
5 worthiness with a current inspection date from the appropriate federal  
6 agency and/or the purchase of aviation fuel shall constitute the  
7 necessary evidence of aircraft use or intended use. The tax shall be  
8 collected annually or under a staggered collection schedule as required  
9 by the secretary by rule. No additional tax shall be imposed under  
10 this chapter upon any aircraft upon the transfer of ownership thereof,  
11 if the tax imposed by this chapter with respect to such aircraft has  
12 already been paid for the year in which transfer of ownership occurs.  
13 A violation of this subsection is a misdemeanor punishable as provided  
14 under chapter 9A.20 RCW.

15       (2) Persons who are required to register aircraft under chapter  
16 47.68 RCW and who register aircraft in another state or foreign country  
17 and avoid the Washington aircraft excise tax are liable for such unpaid  
18 excise tax. A violation of this subsection is a gross misdemeanor.  
19 The department of revenue may assess and collect the unpaid excise tax  
20 under chapter 82.32 RCW, including the penalties and interest provided  
21 in chapter 82.32 RCW.

22       (3) Except as provided under subsections (1) and (2) of this  
23 section, a violation of this chapter is a misdemeanor punishable as  
24 provided in chapter 9A.20 RCW.

25       **Sec. 6.** RCW 82.49.010 and 1992 c 154 s 3 are each amended to read  
26 as follows:

27       (1) An excise tax is imposed for the privilege of using a vessel  
28 upon the waters of this state, except vessels exempt under RCW  
29 82.49.020. The annual amount of the excise tax is one-half of one  
30 percent of fair market value, as determined under this chapter, or five  
31 dollars, whichever is greater. Violation of this subsection is a  
32 misdemeanor.

33       (2) Persons who are required under chapter 88.02 RCW to register a  
34 vessel in this state and who register the vessel in another state or  
35 foreign country and avoid the Washington watercraft excise tax are  
36 guilty of a gross misdemeanor and are liable for such unpaid excise  
37 tax. The department of revenue may assess and collect the unpaid

1 excise tax under chapter 82.32 RCW, including the penalties and  
2 interest provided in chapter 82.32 RCW.

3 (3) The excise tax upon a vessel registered for the first time in  
4 this state shall be imposed for a twelve-month period, including the  
5 month in which the vessel is registered, unless the director of  
6 licensing extends or diminishes vessel registration periods for the  
7 purpose of staggered renewal periods under RCW 88.02.050. A vessel is  
8 registered for the first time in this state when the vessel was not  
9 registered in this state for the immediately preceding registration  
10 year, or when the vessel was registered in another jurisdiction for the  
11 immediately preceding year. The excise tax on vessels required to be  
12 registered in this state on June 30, 1983, shall be paid by June 30,  
13 1983.

14 **Sec. 7.** RCW 82.50.400 and 1992 c 154 s 5 are each amended to read  
15 as follows:

16 (1) An annual excise tax is imposed on the owner of any travel  
17 trailer or camper for the privilege of using such travel trailer or  
18 camper in this state. The excise tax hereby imposed shall be due and  
19 payable to the department of licensing or its agents at the time of  
20 registration of a travel trailer or camper. Whenever an application is  
21 made to the department of licensing or its agents for a license for a  
22 travel trailer or camper there shall be collected, in addition to the  
23 amount of the license fee or renewal license fee, the amount of the  
24 excise tax imposed by this chapter, and no dealer's license or license  
25 plates, and no license or license plates for a travel trailer or camper  
26 may be issued unless such tax is paid in full. No additional tax shall  
27 be imposed under this chapter upon any travel trailer or camper upon  
28 the transfer of ownership thereof, if the tax imposed by this chapter  
29 with respect to such travel trailer or camper has already been paid for  
30 the registration year or fractional part thereof in which such transfer  
31 occurs. Violation of this subsection is a misdemeanor.

32 (2) Persons who are required to license travel trailers or campers  
33 under chapter 46.16 RCW and who license travel trailers or campers in  
34 another state or foreign country to avoid the Washington travel trailer  
35 or camper tax are guilty of a gross misdemeanor and are liable for such  
36 unpaid excise tax. The department of revenue may assess and collect  
37 the unpaid excise tax under chapter 82.32 RCW, including the penalties  
38 and interest provided in chapter 82.32 RCW.

Passed the House April 20, 1993.  
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