
ENGROSSED SUBSTITUTE HOUSE BILL 1967

State of Washington

54th Legislature

1995 Regular Session

By House Committee on Transportation (originally sponsored by Representatives Romero, Robertson, R. Fisher, K. Schmidt, Tokuda, Chopp, Patterson, Regala, Hatfield, Wolfe, Cole, Dellwo, Valle and Ogden)

Read first time 03/06/95.

1 AN ACT Relating to licensing and registration crimes; amending RCW
2 46.16.010, 46.16.160, 47.68.255, 88.02.118, and 82.32.330; adding a new
3 section to chapter 46.68 RCW; creating a new section; prescribing
4 penalties; and providing an effective date.

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

6 **Sec. 1.** RCW 46.16.010 and 1993 c 238 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 vehicle in another state by a resident of
19 this state, as defined in RCW 46.16.028, evading the payment of any tax

1 or license fee imposed in connection with registration, is a gross
2 misdemeanor punishable as follows:

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

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

10 (c) An amount equal to the delinquent taxes and fees shall be
11 deposited in the same manner as provided in RCW 46.16.160(9). The
12 additional amounts levied as fines shall be deposited in the vehicle
13 licensing fraud account created in the state treasury.

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

34 "Special highway construction equipment" is any vehicle which is
35 designed and used primarily for grading of highways, paving of
36 highways, earth moving, and other construction work on highways and
37 which is not designed or used primarily for the transportation of
38 persons or property on a public highway and which is only incidentally
39 operated or moved over the highway. It includes, but is not limited

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

18 Exclusions:

19 "Special highway construction equipment" does not include any of
20 the following:

21 Dump trucks originally designed to comply with the legal size and
22 weight provisions of this code notwithstanding any subsequent
23 modification which would require a permit, as specified in RCW
24 46.44.090, to operate such vehicles on a public highway, including
25 trailers, truck-mounted transit mixers, cranes and shovels, or other
26 vehicles designed for the transportation of persons or property to
27 which machinery has been attached.

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

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

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

1 **Sec. 2.** RCW 46.16.160 and 1993 c 102 s 2 are each amended to read
2 as follows:

3 (1) The owner of a vehicle which under reciprocal relations with
4 another jurisdiction would be required to obtain a license registration
5 in this state or an unlicensed vehicle which would be required to
6 obtain a license registration for operation on public highways of this
7 state may, as an alternative to such license registration, secure and
8 operate such vehicle under authority of a trip permit issued by this
9 state in lieu of a Washington certificate of license registration, and
10 licensed gross weight if applicable. The licensed gross weight may not
11 exceed eighty thousand pounds for a combination of vehicles nor forty
12 thousand pounds for a single unit vehicle with three or more axles.
13 Trip permits may also be issued for movement of mobile homes pursuant
14 to RCW 46.44.170. For the purpose of this section, a vehicle is
15 considered unlicensed if the licensed gross weight currently in effect
16 for the vehicle or combination of vehicles is not adequate for the load
17 being carried. Vehicles registered under RCW 46.16.135 shall not be
18 operated under authority of trip permits in lieu of further
19 registration within the same registration year.

20 (2) Each trip permit shall authorize the operation of a single
21 vehicle at the maximum legal weight limit for such vehicle for a period
22 of three consecutive days commencing with the day of first use. No
23 more than three such permits may be used for any one vehicle in any
24 period of thirty consecutive days. Every permit shall identify, as the
25 department may require, the vehicle for which it is issued and shall be
26 completed in its entirety and signed by the operator before operation
27 of the vehicle on the public highways of this state. Correction of
28 data on the permit such as dates, license number, or vehicle
29 identification number invalidates the permit. The trip permit shall be
30 displayed on the vehicle to which it is issued as prescribed by the
31 department.

32 (3) Vehicles operating under authority of trip permits are subject
33 to all laws, rules, and regulations affecting the operation of like
34 vehicles in this state.

35 (4) Prorate operators operating commercial vehicles on trip permits
36 in Washington shall retain the customer copy of such permit for four
37 years.

38 (5) ((Blank)) Trip permits may be obtained from field offices of
39 the department of transportation, Washington state patrol, department

1 of licensing, or other agents appointed by the department. For each
2 permit issued, there shall be collected a filing fee as provided by RCW
3 46.01.140, an administrative fee of eight dollars, and an excise tax of
4 one dollar. If the filing fee amount of one dollar prescribed by RCW
5 46.01.140 is increased or decreased after January 1, 1981, the
6 administrative fee shall be adjusted to compensate for such change to
7 insure that the total amount collected for the filing fee,
8 administrative fee, and excise tax remain at ten dollars. These fees
9 and taxes are in lieu of all other vehicle license fees and taxes. No
10 exchange, credits, or refunds may be given for trip permits after they
11 have been purchased.

12 (6) The department may appoint county auditors or businesses as
13 agents for the purpose of selling trip permits to the public. County
14 auditors or businesses so appointed may retain the filing fee collected
15 for each trip permit to defray expenses incurred in handling and
16 selling the permits.

17 (7) A violation of or a failure to comply with any provision of
18 this section is a gross misdemeanor.

19 (8) The department of licensing may adopt rules as it deems
20 necessary to administer this section.

21 (9) All administrative fees and excise taxes collected under the
22 provisions of this chapter shall be forwarded by the department with
23 proper identifying detailed report to the state treasurer who shall
24 deposit the administrative fees to the credit of the motor vehicle fund
25 and the excise taxes to the credit of the general fund. Filing fees
26 will be forwarded and reported to the state treasurer by the department
27 as prescribed in RCW 46.01.140. All penalties and fines collected
28 under RCW 46.16.010 shall be deposited in the vehicle licensing fraud
29 account created by section 6 of this act.

30 **Sec. 3.** RCW 47.68.255 and 1993 c 238 s 2 are each amended to read
31 as follows:

32 A person who is required to register an aircraft under this chapter
33 and who registers an aircraft in another state or foreign country
34 evading the Washington aircraft excise tax is guilty of a gross
35 misdemeanor. For a second or subsequent offense, the person convicted
36 is also subject to a fine equal to four times the amount of delinquent
37 taxes and fees, no part of which may be suspended or deferred. Excise

1 taxes owed and fines assessed shall be deposited in the manner provided
2 under RCW 46.16.160(9).

3 **Sec. 4.** RCW 88.02.118 and 1993 c 238 s 4 are each amended to read
4 as follows:

5 It is a gross misdemeanor punishable as provided under chapter
6 9A.20 RCW for any person owning a vessel subject to taxation under
7 chapter 82.49 RCW to register a vessel in another state to avoid
8 Washington state vessel excise tax required under chapter 82.49 RCW or
9 to obtain a vessel dealer's registration for the purpose of evading
10 excise tax on vessels under chapter 82.49 RCW. For a second or
11 subsequent offense, the person convicted is also subject to a fine
12 equal to four times the amount of delinquent taxes and fees, no part of
13 which may be suspended or deferred. Excise taxes owed and fines
14 assessed shall be deposited in the manner provided under RCW
15 46.16.160(9).

16 **Sec. 5.** RCW 82.32.330 and 1991 c 330 s 1 are each amended to read
17 as follows:

18 (1) For purposes of this section:

19 (a) "Disclose" means to make known to any person in any manner
20 whatever a return or tax information;

21 (b) "Return" means a tax or information return or claim for refund
22 required by, or provided for or permitted under, the laws of this state
23 which is filed with the department of revenue by, on behalf of, or with
24 respect to a person, and any amendment or supplement thereto, including
25 supporting schedules, attachments, or lists that are supplemental to,
26 or part of, the return so filed;

27 (c) "Tax information" means (i) a taxpayer's identity, (ii) the
28 nature, source, or amount of the taxpayer's income, payments, receipts,
29 deductions, exemptions, credits, assets, liabilities, net worth, tax
30 liability deficiencies, overassessments, or tax payments, whether taken
31 from the taxpayer's books and records or any other source, (iii)
32 whether the taxpayer's return was, is being, or will be examined or
33 subject to other investigation or processing, (iv) a part of a written
34 determination that is not designated as a precedent and disclosed
35 pursuant to RCW 82.32.410, or a background file document relating to a
36 written determination, and (v) other data received by, recorded by,
37 prepared by, furnished to, or collected by the department of revenue

1 with respect to the determination of the existence, or possible
2 existence, of liability, or the amount thereof, of a person under the
3 laws of this state for a tax, penalty, interest, fine, forfeiture, or
4 other imposition, or offense: PROVIDED, That data, material, or
5 documents that do not disclose information related to a specific or
6 identifiable taxpayer do not constitute tax information under this
7 section. Except as provided by RCW 82.32.410, nothing in this chapter
8 shall require any person possessing data, material, or documents made
9 confidential and privileged by this section to delete information from
10 such data, material, or documents so as to permit its disclosure;

11 (d) "State agency" means every Washington state office, department,
12 division, bureau, board, commission, or other state agency; and

13 (e) "Taxpayer identity" means the taxpayer's name, address,
14 telephone number, registration number, or any combination thereof, or
15 any other information disclosing the identity of the taxpayer.

16 (2) Returns and tax information shall be confidential and
17 privileged, and except as authorized by this section, neither the
18 department of revenue nor any officer, employee, agent, or
19 representative thereof nor any other person may disclose any return or
20 tax information.

21 (3) The foregoing, however, shall not prohibit the department of
22 revenue or an officer, employee, agent, or representative thereof from:

23 (a) Disclosing such return or tax information in a civil or
24 criminal judicial proceeding or an administrative proceeding:

25 (i) In respect of any tax imposed under the laws of this state if
26 the taxpayer or its officer or other person liable under Title 82 RCW
27 is a party in the proceeding; or

28 (ii) In which the taxpayer about whom such return or tax
29 information is sought and another state agency are adverse parties in
30 the proceeding;

31 (b) Disclosing, subject to such requirements and conditions as the
32 director shall prescribe by rules adopted pursuant to chapter 34.05
33 RCW, such return or tax information regarding a taxpayer to such
34 taxpayer or to such person or persons as that taxpayer may designate in
35 a request for, or consent to, such disclosure, or to any other person,
36 at the taxpayer's request, to the extent necessary to comply with a
37 request for information or assistance made by the taxpayer to such
38 other person: PROVIDED, That tax information not received from the
39 taxpayer shall not be so disclosed if the director determines that such

1 disclosure would compromise any investigation or litigation by any
2 federal, state, or local government agency in connection with the civil
3 or criminal liability of the taxpayer or another person, or that such
4 disclosure is contrary to any agreement entered into by the department
5 that provides for the reciprocal exchange of information with other
6 government agencies which agreement requires confidentiality with
7 respect to such information unless such information is required to be
8 disclosed to the taxpayer by the order of any court;

9 (c) Disclosing the name of a taxpayer with a deficiency greater
10 than five thousand dollars and against whom a warrant under RCW
11 82.32.210 has been either issued or (~~failed~~{filed}) filed and
12 remains outstanding for a period of at least ten working days. The
13 department shall not be required to disclose any information under this
14 subsection if a taxpayer: (i) Has been issued a tax assessment; (ii)
15 has been issued a warrant that has not been filed; and (iii) has
16 entered a deferred payment arrangement with the department of revenue
17 and is making payments upon such deficiency that will fully satisfy the
18 indebtedness within twelve months;

19 (d) Disclosing the name of a taxpayer with a deficiency greater
20 than five thousand dollars and against whom a warrant under RCW
21 82.32.210 has been filed with a court of record and remains
22 outstanding;

23 (e) Publishing statistics so classified as to prevent the
24 identification of particular returns or reports or items thereof;

25 (f) Disclosing such return or tax information, for official
26 purposes only, to the governor or attorney general, or to any state
27 agency, or to any committee or subcommittee of the legislature dealing
28 with matters of taxation, revenue, trade, commerce, the control of
29 industry or the professions;

30 (g) Permitting the department of revenue's records to be audited
31 and examined by the proper state officer, his or her agents and
32 employees;

33 (h) Disclosing any such return or tax information to a peace
34 officer as defined in RCW 9A.04.110 or county prosecuting attorney, for
35 official purposes. The disclosure shall be made only in response to a
36 search warrant, subpoena, or other court order, unless the disclosure
37 is for the purpose of criminal tax enforcement. A peace officer or
38 county prosecuting attorney who receives such return or tax information
39 may disclose that return or tax information only for use in the

1 investigation and any related court proceeding, or in the court
2 proceeding for which the return or tax information originally was
3 sought;

4 (i) Disclosing any such return or tax information to the proper
5 officer of the internal revenue service of the United States, the
6 Canadian government or provincial governments of Canada, or to the
7 proper officer of the tax department of any state or city or town or
8 county, for official purposes, but only if the statutes of the United
9 States, Canada or its provincial governments, or of such other state or
10 city or town or county, as the case may be, grants substantially
11 similar privileges to the proper officers of this state; or

12 ((+i)) (j) Disclosing any such return or tax information to the
13 Department of Justice, the Bureau of Alcohol, Tobacco and Firearms of
14 the Department of the Treasury, the Department of Defense, the United
15 States customs service, the coast guard of the United States, and the
16 United States department of transportation, or any authorized
17 representative thereof, for official purposes;

18 ((+j)) (k) Publishing or otherwise disclosing the text of a
19 written determination designated by the director as a precedent
20 pursuant to RCW 82.32.410; or

21 ((+k)) (l) Disclosing, in a manner that is not associated with
22 other tax information, the taxpayer name, business address, mailing
23 address, revenue tax registration numbers, standard industrial
24 classification code of a taxpayer, and the dates of opening and closing
25 of business.

26 (4) Any person acquiring knowledge of any return or tax information
27 in the course of his or her employment with the department of revenue
28 and any person acquiring knowledge of any return or tax information as
29 provided under subsection (3) (f), (g), (h), ((or)) (i), or (j) of this
30 section, who discloses any such return or tax information to another
31 person not entitled to knowledge of such return or tax information
32 under the provisions of this section, shall ~~((upon conviction be~~
33 ~~punished by a fine not exceeding one thousand dollars and,)) be guilty~~
34 of a misdemeanor. If the person found guilty of such violation is an
35 officer or employee of the state, such person shall forfeit such office
36 or employment and shall be incapable of holding any public office or
37 employment in this state for a period of two years thereafter.

1 NEW SECTION. **Sec. 6.** A new section is added to chapter 46.68 RCW
2 to read as follows:

3 The vehicle licensing fraud account is created in the state
4 treasury. All receipts from penalties and fines paid under RCW
5 46.16.010, 47.68.255, and 88.02.118 shall be deposited into the
6 account. Moneys in the account may be spent only after appropriation.
7 Expenditures from the account may be used only for vehicle license
8 fraud enforcement and collections by the Washington state patrol and
9 the department of revenue.

10 NEW SECTION. **Sec. 7.** The department of licensing shall develop a
11 method of accepting applications and issuing trip permits by electronic
12 means. The department shall present a progress report to the
13 legislative transportation committee by December 15, 1995.

14 NEW SECTION. **Sec. 8.** Sections 1 through 6 of this act take effect
15 January 1, 1996.

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