

1515

Sponsor(s): Representatives Conway and McMorris; by request of Joint Task Force on Nonpayment of Employer Obligations

Brief Title: Expanding tax evasion penalties.

HB 1515 - DIGEST

Declares that it is unlawful for a person or corporation: (1) To knowingly make or cause to be made a false statement or representation of a material fact in a report, form, other written document, or electronic transmittal in connection with the determination of an obligation for payment of premiums or taxes, or the amount of premiums or taxes owed, under this act with an intent fraudulently to evade determination and payment of the premiums or taxes.

Provides that, in addition to other penalties and remedies provided by law, a person or corporation violating this act: (1) Is, upon conviction, guilty of a class C felony and is subject to imprisonment for not more than five years and a fine of not more than twenty-five thousand dollars, except in the case of a corporation where the fine may not exceed one hundred thousand dollars; and

(2) shall, upon conviction, be ordered by the court to pay the tax or premium due and owing, a penalty in the amount of one hundred percent of the tax or premium due and owing, and interest on the tax or premium and penalty from the time the tax or premium was due until the date of payment.