

**RCW 82.45.220 Failure to report transfer of controlling interest.** (1) An organization that fails to report to the secretary of state a transfer of an interest in the organization as required under RCW 43.07.390 and the transfer results in a sale as defined in RCW 82.45.010(2) is subject to the provisions of RCW 82.45.100 as well as the evasion penalty in RCW 82.32.090(7).

(2) Subsection (1) of this section also applies to the failure to report to the secretary of state the granting of an option to acquire an interest in the organization if the exercise of the option would result in a sale as defined in RCW 82.45.010(2). [2019 c 424 § 7; 2010 1st sp.s. c 23 § 212; 2005 c 326 § 3.]

**Automatic expiration date and tax preference performance statement exemption—Effective date—2019 c 424:** See notes following RCW 82.45.060.

**Effective date—2010 1st sp.s. c 23:** See note following RCW 82.32.655.

**Findings—Intent—2010 1st sp.s. c 23:** See notes following RCW 82.04.220.