

RCW 83.100.140 Criminal acts relating to tax returns. Any person required to file the Washington return who willfully fails to file a Washington return when required by this chapter or who willfully files a false return commits a gross misdemeanor as defined in Title 9A RCW and shall be punished as provided in Title 9A RCW for the perpetration of a gross misdemeanor. [2005 c 516 s 11; 1988 c 64 s 13; 1981 2nd ex.s. c 7 s 83.100.140 (Initiative Measure No. 402, approved November 3, 1981).]

Finding—Intent—Application—Severability—Effective date—2005 c 516: See notes following RCW 83.100.040.