

---

HOUSE BILL 1789

---

State of Washington                      56th Legislature                      1999 Regular Session

By Representatives Ogden, K. Schmidt, Fisher, Radcliff and Skinner

Read first time 02/05/1999. Referred to Committee on Transportation.

1            AN ACT Relating to the decriminalization of license fraud  
2 violations and establishing a license fraud task force in the  
3 Washington state patrol; amending RCW 47.68.240, 47.68.255, 82.48.020,  
4 82.49.010, 82.50.400, 88.02.118, and 82.32.090; reenacting and amending  
5 RCW 46.16.010; creating new sections; and prescribing penalties.

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

7            NEW SECTION.    **Sec. 1.** The legislature recognizes that there are  
8 residents of this state who intentionally register motor vehicles in  
9 other states to evade payment of taxes and fees required by the laws of  
10 this state. This results in a substantial loss of revenue to the  
11 state. It is the intent of the legislature to decriminalize license  
12 fraud and impose stronger civil penalties upon residents who defraud  
13 the state, thereby enhancing compliance with state registration laws  
14 and increasing state revenues. To further enhance enforcement and  
15 collection efforts, the legislature intends to create a license fraud  
16 task force within the Washington state patrol.

17            NEW SECTION.    **Sec. 2.** The task force will consist of one sergeant  
18 who will oversee: (1) Six task force detectives to investigate license

1 fraud; (2) two department of revenue tax discovery agents to assess and  
2 recover delinquent taxes, penalties, and fees; (3) an assistant  
3 attorney general to provide legal services to the task force; and (4)  
4 one clerical support position for administrative support.

5 NEW SECTION. **Sec. 3.** A penalty assessed pursuant to RCW 46.16.010  
6 is due and payable when the person incurring it receives a notice in  
7 writing from the state patrol stating the violation and advising the  
8 person that the penalty is due. The state patrol may, upon written  
9 application for review received within fifteen days from the date of  
10 the penalty assessment, remit or mitigate a penalty. Procedures for  
11 these actions are governed by chapter 34.05 RCW. The penalty notice  
12 has the effect of an agency order.

13 **Sec. 4.** RCW 46.16.010 and 1997 c 328 s 2 and 1997 c 241 s 13 are  
14 each reenacted and amended to read as follows:

15 (1) It is ~~((unlawful))~~ a violation for a person to operate any  
16 vehicle over and along a public highway of this state without first  
17 having obtained and having in full force and effect a current and  
18 proper vehicle license and display vehicle license number plates  
19 therefor as by this chapter provided. ~~((Failure to make initial  
20 registration before operation on the highways of this state is a  
21 misdemeanor, and any person convicted thereof shall be punished by a  
22 fine of no less than three hundred thirty dollars, no part of which may  
23 be suspended or deferred.))~~ Failure to make initial registration of a  
24 vehicle before operating it on the highways of this state is a  
25 violation of this section. Anyone who violates this section is liable  
26 for a penalty of three hundred fifty dollars for each violation in  
27 addition to all other penalties provided by law. Persons violating  
28 this subsection shall make payment as prescribed in subsection (2)(b)  
29 of this section. Failure to renew an expired registration before  
30 operation on the highways of this state is a traffic infraction.

31 (2)(a) The licensing of a vehicle in another state by a resident of  
32 this state, as defined in RCW 46.16.028, ~~((evading))~~ to avoid the  
33 payment of any tax or license fee imposed in connection with  
34 registration, is a ~~((gross misdemeanor punishable as follows:))~~  
35 violation of this section, and violators are liable for a monetary  
36 penalty not less than one thousand dollars but not more than ten  
37 thousand dollars for each violation.

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

4       (b) ~~((For a second or subsequent offense, up to one year in the~~  
5 ~~county jail and a fine equal to four times the amount of delinquent~~  
6 ~~taxes and fees, no part of which may be suspended or deferred;))~~ The  
7 penalty provided in this section is due and payable when the person  
8 incurring it receives a notice in writing from the state patrol  
9 describing the violation and advising the person that the penalty is  
10 due. The state patrol may, upon written application for review,  
11 received within fifteen days, remit or mitigate a penalty provided for  
12 in this section or discontinue an action to recover the penalty upon  
13 such terms it deems proper and may ascertain the facts in a manner and  
14 under rules it deems proper. If the amount of the penalty is not paid  
15 to the state patrol within fifteen days after receipt of the notice  
16 imposing the penalty, or application for remission or mitigation has  
17 not been made within fifteen days after the violator has received  
18 notice of the disposition of the application, the attorney general  
19 shall bring an action in the name of the state of Washington in the  
20 superior court of Thurston county or of any other county in which the  
21 violator resides or does business, to recover the penalty,  
22 administrative fees, and attorneys' fees and costs incurred in  
23 recovering the penalties. All penalties recovered under this section  
24 shall be paid into the state treasury and credited to the state patrol  
25 highway account of the motor vehicle fund for the license fraud task  
26 force.

27       (c) ~~((For fines levied under (b) of this subsection, an amount~~  
28 ~~equal to the avoided taxes and fees owed shall be deposited in the~~  
29 ~~vehicle licensing fraud account created in the state treasury;~~

30       ~~(d))~~ The avoided taxes and fees shall be deposited and distributed  
31 in the same manner as if the taxes and fees were properly paid in a  
32 timely fashion.

33       (3) These provisions shall not apply to the following vehicles:

34       (a) Electric-assisted bicycles;

35       (b) Farm vehicles if operated within a radius of fifteen miles of  
36 the farm where principally used or garaged, farm tractors and farm  
37 implements including trailers designed as cook or bunk houses used  
38 exclusively for animal herding temporarily operating or drawn upon the  
39 public highways, and trailers used exclusively to transport farm

1 implements from one farm to another during the daylight hours or at  
2 night when such equipment has lights that comply with the law;

3 (c) Spray or fertilizer applicator rigs designed and used  
4 exclusively for spraying or fertilization in the conduct of  
5 agricultural operations and not primarily for the purpose of  
6 transportation, and nurse rigs or equipment auxiliary to the use of and  
7 designed or modified for the fueling, repairing, or loading of spray  
8 and fertilizer applicator rigs and not used, designed, or modified  
9 primarily for the purpose of transportation;

10 (d) Fork lifts operated during daylight hours on public highways  
11 adjacent to and within five hundred feet of the warehouses which they  
12 serve: PROVIDED FURTHER, That these provisions shall not apply to  
13 vehicles used by the state parks and recreation commission exclusively  
14 for park maintenance and operations upon public highways within state  
15 parks;

16 (e) "Special highway construction equipment" defined as follows:  
17 Any vehicle which is designed and used primarily for grading of  
18 highways, paving of highways, earth moving, and other construction work  
19 on highways and which is not designed or used primarily for the  
20 transportation of persons or property on a public highway and which is  
21 only incidentally operated or moved over the highway. It includes, but  
22 is not limited to, road construction and maintenance machinery so  
23 designed and used such as portable air compressors, air drills, asphalt  
24 spreaders, bituminous mixers, bucket loaders, track laying tractors,  
25 ditchers, leveling graders, finishing machines, motor graders, paving  
26 mixers, road rollers, scarifiers, earth moving scrapers and carryalls,  
27 lighting plants, welders, pumps, power shovels and draglines, self-  
28 propelled and tractor-drawn earth moving equipment and machinery,  
29 including dump trucks and tractor-dump trailer combinations which  
30 either (i) are in excess of the legal width, or (ii) which, because of  
31 their length, height, or unladen weight, may not be moved on a public  
32 highway without the permit specified in RCW 46.44.090 and which are not  
33 operated laden except within the boundaries of the project limits as  
34 defined by the contract, and other similar types of construction  
35 equipment, or (iii) which are driven or moved upon a public highway  
36 only for the purpose of crossing such highway from one property to  
37 another, provided such movement does not exceed five hundred feet and  
38 the vehicle is equipped with wheels or pads which will not damage the  
39 roadway surface.

1 Exclusions:

2 "Special highway construction equipment" does not include any of  
3 the following:

4 Dump trucks originally designed to comply with the legal size and  
5 weight provisions of this code notwithstanding any subsequent  
6 modification which would require a permit, as specified in RCW  
7 46.44.090, to operate such vehicles on a public highway, including  
8 trailers, truck-mounted transit mixers, cranes and shovels, or other  
9 vehicles designed for the transportation of persons or property to  
10 which machinery has been attached.

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

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

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

23 **Sec. 5.** RCW 47.68.240 and 1993 c 238 s 3 are each amended to read  
24 as follows:

25 Any person violating any of the provisions of this chapter, or any  
26 of the rules, regulations, or orders issued pursuant thereto, shall be  
27 guilty of a misdemeanor and shall be punished as provided under chapter  
28 9A.20 RCW, except that any person violating any of the provisions of  
29 RCW 47.68.220(~~(7)~~) or 47.68.230(~~(7 or 47.68.255)~~) shall be guilty of a  
30 gross misdemeanor which shall be punished as provided under chapter  
31 9A.20 RCW. In addition to, or in lieu of, the penalties provided in  
32 this section, or as a condition to the suspension of a sentence which  
33 may be imposed pursuant thereto, for violations of RCW 47.68.220 and  
34 47.68.230, the court in its discretion may prohibit the violator from  
35 operating an aircraft within the state for such period as it may  
36 determine but not to exceed one year. Violation of the duly imposed  
37 prohibition of the court may be treated as a separate offense under  
38 this section or as a contempt of court.

1       **Sec. 6.** RCW 47.68.255 and 1996 c 184 s 3 are each amended to read  
2 as follows:

3       (1)(a) A person who is required to register an aircraft under this  
4 chapter and who registers an aircraft in another state or foreign  
5 country (~~evading~~) avoiding the Washington aircraft (~~excise tax is~~  
6 guilty of a gross misdemeanor) taxes, commits a violation of this  
7 section and is liable for those unpaid taxes and for a monetary penalty  
8 not less than one thousand dollars but not more than ten thousand  
9 dollars for each violation. (~~For a second or subsequent offense, the~~  
10 person convicted is also subject to a fine equal to four times the  
11 amount of avoided taxes and fees, no part of which may be suspended or  
12 deferred. Excise))

13       (b) Taxes owed and fines assessed shall be deposited in the manner  
14 provided under RCW 46.16.010(2).

15       (2) The penalty provided in this section is due and payable when  
16 the person incurring it receives a notice in writing from the state  
17 patrol describing the violation and advising the person that the  
18 penalty is due. The state patrol may, upon written application for  
19 review, received within fifteen days, remit or mitigate a penalty  
20 provided for in this section or discontinue an action to recover the  
21 penalty upon such terms it deems proper and may ascertain the facts in  
22 a manner and under rules it deems proper. If the amount of the penalty  
23 is not paid to the state patrol within fifteen days after receipt of  
24 the notice imposing the penalty, or application for remission or  
25 mitigation has not been made within fifteen days after the violator has  
26 received notice of the disposition of the application, the attorney  
27 general shall bring an action in the name of the state of Washington in  
28 the superior court of Thurston county or of any other county in which  
29 the violator does business, to recover the penalty, administrative  
30 fees, and attorneys' fees. In all such actions, the procedure and  
31 rules of evidence are the same as an ordinary civil action except as  
32 otherwise provided in this chapter. All penalties recovered under this  
33 section shall be paid into the state treasury and credited to the state  
34 patrol highway account of the motor vehicle fund for the license fraud  
35 task force. The department of revenue may assess and collect the  
36 unpaid excise tax under chapter 82.32 RCW, including the penalties and  
37 interest provided in chapter 82.32 RCW.

1       **Sec. 7.** RCW 82.48.020 and 1993 c 238 s 5 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)(a) 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  
18 unpaid excise tax)) taxes, violate this section and are liable for a  
19 monetary penalty of not less than one thousand dollars but not more  
20 than ten thousand dollars for each violation. ((A violation of this  
21 subsection is a gross misdemeanor.))

22       (b) The penalty provided in this section is due and payable when  
23 the person incurring it receives a notice in writing from the state  
24 patrol describing the violation and advising the person that the  
25 penalty is due. The state patrol may, upon written application for  
26 review, received within fifteen days, remit or mitigate a penalty  
27 provided for in this section or discontinue an action to recover the  
28 penalty upon such terms it deems proper and may ascertain the facts in  
29 a manner and under rules it deems proper. If the amount of the penalty  
30 is not paid to the state patrol within fifteen days after receipt of  
31 the notice imposing the penalty, or application for remission or  
32 mitigation has not been made within fifteen days after the violator has  
33 received notice of the disposition of the application, the attorney  
34 general shall bring an action in the name of the state of Washington in  
35 the superior court of Thurston county or of any other county in which  
36 the violator resides or does business, to recover the penalty,  
37 administrative fees, and attorneys' fees. In all such actions, the  
38 procedure and rules of evidence are the same as an ordinary civil  
39 action except as otherwise provided in this chapter. All penalties

1 recovered under this section shall be paid into the state treasury and  
2 credited to the state patrol highway account of the motor vehicle fund  
3 for the license fraud task force.

4 (3) The department of revenue may assess and collect the unpaid  
5 excise tax under chapter 82.32 RCW, including the penalties and  
6 interest provided in chapter 82.32 RCW.

7 ~~((3))~~ (4) Except as provided under subsections (1) and (2) of  
8 this section, a violation of this chapter is a misdemeanor punishable  
9 as provided in chapter 9A.20 RCW.

10 **Sec. 8.** RCW 82.49.010 and 1993 c 238 s 6 are each amended to read  
11 as follows:

12 (1) An excise tax is imposed for the privilege of using a vessel  
13 upon the waters of this state, except vessels exempt under RCW  
14 82.49.020. The annual amount of the excise tax is one-half of one  
15 percent of fair market value, as determined under this chapter, or five  
16 dollars, whichever is greater. Violation of this subsection is a  
17 misdemeanor.

18 (2)(a) A person~~((s))~~ who ~~((are))~~ is required under chapter 88.02  
19 RCW to register a vessel in this state and who registers the vessel in  
20 another state or foreign country and avoids the Washington watercraft  
21 ~~((excise tax are guilty of a gross misdemeanor and are liable for such~~  
22 ~~unpaid excise tax))~~ taxes, violates this section and is liable for  
23 those taxes and a monetary penalty not less than one thousand dollars  
24 but not more than ten thousand dollars for each violation. ~~((The~~  
25 ~~department of revenue may assess and collect the unpaid excise tax~~  
26 ~~under chapter 82.32 RCW, including the penalties and interest provided~~  
27 ~~in chapter 82.32 RCW.))~~

28 (b) The penalty provided in this section is due and payable when  
29 the person incurring it receives a notice in writing from the state  
30 patrol describing the violation and advising the person that the  
31 penalty is due. The state patrol may, upon written application for  
32 review, received within fifteen days, remit or mitigate a penalty  
33 provided for in this section or discontinue an action to recover the  
34 penalty upon such terms it deems proper and may ascertain the facts in  
35 a manner and under rules it deems proper. If the amount of the penalty  
36 is not paid to the state patrol within fifteen days after receipt of  
37 the notice imposing the penalty, or application for remission or  
38 mitigation has not been made within fifteen days after the violator has

1 received notice of the disposition of the application, the attorney  
2 general shall bring an action in the name of the state of Washington in  
3 the superior court of Thurston county or of any other county in which  
4 the violator resides or does business, to recover the penalty,  
5 administrative fees, and attorneys' fees. In all such actions, the  
6 procedure and rules of evidence are the same as an ordinary civil  
7 action except as otherwise provided in this chapter. All penalties  
8 recovered under this section shall be paid into the state treasury and  
9 credited to the state patrol highway account of the motor vehicle fund  
10 for the license fraud task force.

11 (3) The excise tax upon a vessel registered for the first time in  
12 this state shall be imposed for a twelve-month period, including the  
13 month in which the vessel is registered, unless the director of  
14 licensing extends or diminishes vessel registration periods for the  
15 purpose of staggered renewal periods under RCW 88.02.050. A vessel is  
16 registered for the first time in this state when the vessel was not  
17 registered in this state for the immediately preceding registration  
18 year, or when the vessel was registered in another jurisdiction for the  
19 immediately preceding year. The excise tax on vessels required to be  
20 registered in this state on June 30, 1983, shall be paid by June 30,  
21 1983.

22 **Sec. 9.** RCW 82.50.400 and 1993 c 238 s 7 are each amended to read  
23 as follows:

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

1 occurs. Violation of this subsection is a (~~misdemeanor~~) violation of  
2 RCW 46.16.010, and penalties apply.

3 (2) Persons who are required to license travel trailers or campers  
4 under chapter 46.16 RCW and who license travel trailers or campers in  
5 another state or foreign country to avoid the Washington travel trailer  
6 or camper tax are (~~guilty of a gross misdemeanor and are liable for~~  
7 ~~such unpaid excise tax~~) in violation of RCW 46.16.010, and penalties  
8 apply. The department of revenue may assess and collect the unpaid  
9 excise tax under chapter 82.32 RCW, including the penalties and  
10 interest provided in chapter 82.32 RCW.

11 **Sec. 10.** RCW 88.02.118 and 1996 c 184 s 4 are each amended to read  
12 as follows:

13 (1)(a) It is a (~~gross misdemeanor punishable as provided under~~  
14 chapter 9A.20 RCW)) violation for any person owning a vessel subject to  
15 taxation under chapter 82.49 RCW to register a vessel in another state  
16 to avoid Washington state vessel (~~excise tax~~) taxes required under  
17 chapter 82.49 RCW or to obtain a vessel dealer's registration for the  
18 purpose of (~~evading excise tax~~) avoiding taxes on vessels under  
19 chapter 82.49 RCW. (~~For a second or subsequent offense, the person~~  
20 convicted is also subject to a fine equal to four times the amount of  
21 avoided taxes and fees, no part of which may be suspended or deferred.  
22 Excise taxes owed and fines assessed shall be deposited in the manner  
23 provided under RCW 46.16.010(2).)

24 (b) The monetary penalty is not less than one thousand dollars but  
25 not more than ten thousand dollars for each violation.

26 (2) The penalty provided in this section is due and payable when  
27 the person incurring it receives a notice in writing from the state  
28 patrol describing the violation and advising the person that the  
29 penalty is due. The state patrol may, upon written application for  
30 review, received within fifteen days, remit or mitigate a penalty  
31 provided for in this section or discontinue an action to recover the  
32 penalty upon such terms it deems proper and may ascertain the facts in  
33 a manner and under rules it deems proper. If the amount of the penalty  
34 is not paid to the state patrol within fifteen days after receipt of  
35 the notice imposing the penalty, or application for remission or  
36 mitigation has not been made within fifteen days after the violator has  
37 received notice of the disposition of the application, the attorney  
38 general shall bring an action in the name of the state of Washington in

1 the superior court of Thurston county or of any other county in which  
2 the violator resides or does business, to recover the penalty,  
3 administrative fees, and attorneys' fees. In all such actions, the  
4 procedure and rules of evidence are the same as an ordinary civil  
5 action except as otherwise provided in this chapter. All penalties  
6 recovered under this section shall be paid into the state treasury and  
7 credited to the state patrol highway account of the motor vehicle fund  
8 for the license fraud task force.

9       **Sec. 11.** RCW 82.32.090 and 1996 c 149 s 15 are each amended to  
10 read as follows:

11       (1) If payment of any tax due on a return to be filed by a taxpayer  
12 is not received by the department of revenue by the due date, there  
13 shall be assessed a penalty of five percent of the amount of the tax;  
14 and if the tax is not received on or before the last day of the month  
15 following the due date, there shall be assessed a total penalty of ten  
16 percent of the amount of the tax; and if the tax is not received on or  
17 before the last day of the second month following the due date, there  
18 shall be assessed a total penalty of twenty percent of the amount of  
19 the tax. No penalty so added shall be less than five dollars.

20       (2) If payment of any tax assessed by the department of revenue is  
21 not received by the department by the due date specified in the notice,  
22 or any extension thereof, the department shall add a penalty of ten  
23 percent of the amount of the additional tax found due. No penalty so  
24 added shall be less than five dollars.

25       (3) If a warrant be issued by the department of revenue for the  
26 collection of taxes, increases, and penalties, there shall be added  
27 thereto a penalty of five percent of the amount of the tax, but not  
28 less than ten dollars.

29       (4) If the department finds that all or any part of a deficiency  
30 resulted from the disregard of specific written instructions as to  
31 reporting or tax liabilities, the department shall add a penalty of ten  
32 percent of the amount of the additional tax found due because of the  
33 failure to follow the instructions. A taxpayer disregards specific  
34 written instructions when the department of revenue has informed the  
35 taxpayer in writing of the taxpayer's tax obligations and the taxpayer  
36 fails to act in accordance with those instructions unless the  
37 department has not issued final instructions because the matter is  
38 under appeal pursuant to this chapter or departmental regulations. The

1 department shall not assess the penalty under this section upon any  
2 taxpayer who has made a good faith effort to comply with the specific  
3 written instructions provided by the department to that taxpayer.  
4 Specific written instructions may be given as a part of a tax  
5 assessment, audit, determination, or closing agreement, provided that  
6 such specific written instructions shall apply only to the taxpayer  
7 addressed or referenced on such documents. Any specific written  
8 instructions by the department of revenue shall be clearly identified  
9 as such and shall inform the taxpayer that failure to follow the  
10 instructions may subject the taxpayer to the penalties imposed by this  
11 subsection.

12 (5)(a) If the department finds that all or any part of the  
13 deficiency resulted from an intent to evade the tax payable hereunder,  
14 a further penalty of fifty percent of the additional tax found to be  
15 due shall be added.

16 (b) There is an irrebuttable presumption of a tax deficiency and  
17 intent to avoid and evade the tax under the motor vehicle excise tax  
18 under chapter 82.44 RCW, the aircraft excise tax under chapter 82.48  
19 RCW, the watercraft excise tax under chapter 82.49 RCW, the trailers  
20 and campers excise tax under chapter 82.50 RCW, or use tax under  
21 chapter 82.12 RCW, if there is a finding resulting from a proceeding  
22 brought under RCW 46.16.010, 47.68.255, 82.48.020, 82.49.010, or  
23 88.02.118, that the person failed to properly register or license a  
24 motor vehicle, an aircraft, a watercraft, a trailer, or a camper.

25 (6) The aggregate of penalties imposed under subsections (1), (2),  
26 and (3) of this section shall not exceed thirty-five percent of the tax  
27 due, or twenty dollars, whichever is greater. This subsection does not  
28 prohibit or restrict the application of other penalties authorized by  
29 law.

30 (7) The department of revenue may not impose both the evasion  
31 penalty and the penalty for disregarding specific written instructions  
32 on the same tax found to be due.

33 (8) For the purposes of this section, "return" means any document  
34 a person is required by the state of Washington to file to satisfy or  
35 establish a tax or fee obligation that is administered or collected by  
36 the department of revenue, and that has a statutorily defined due date.

--- END ---