
SUBSTITUTE HOUSE BILL 1127

State of Washington

53rd Legislature

1993 Regular Session

By House Committee on Transportation (originally sponsored by Representatives R. Fisher, Brumsickle, Brown, Horn, Long, Quall, Carlson and Johanson; by request of Washington State Patrol)

Read first time 02/05/93.

1 AN ACT Relating to the evasion of a tax or license fee when
2 licensing a vehicle; amending RCW 46.16.010, 47.68.240, 88.02.118,
3 82.48.020, 82.49.010, and 82.50.400; adding a new section to chapter
4 47.68 RCW; and prescribing penalties.

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

6 **Sec. 1.** RCW 46.16.010 and 1991 c 163 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 (~~motor~~) vehicle in another state by a
19 resident of this state, as defined in RCW 46.16.028, with willful

1 intent to evade the payment of any tax or license fee imposed in
2 connection with registration, is a gross misdemeanor punishable as
3 follows:

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

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

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

30 "Special highway construction equipment" is any vehicle which is
31 designed and used primarily for grading of highways, paving of
32 highways, earth moving, and other construction work on highways and
33 which is not designed or used primarily for the transportation of
34 persons or property on a public highway and which is only incidentally
35 operated or moved over the highway. It includes, but is not limited
36 to, road construction and maintenance machinery so designed and used
37 such as portable air compressors, air drills, asphalt spreaders,
38 bituminous mixers, bucket loaders, track laying tractors, ditchers,
39 leveling graders, finishing machines, motor graders, paving mixers,

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

14 Exclusions:

15 "Special highway construction equipment" does not include any of
16 the following:

17 Dump trucks originally designed to comply with the legal size and
18 weight provisions of this code notwithstanding any subsequent
19 modification which would require a permit, as specified in RCW
20 46.44.090, to operate such vehicles on a public highway, including
21 trailers, truck-mounted transit mixers, cranes and shovels, or other
22 vehicles designed for the transportation of persons or property to
23 which machinery has been attached.

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

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

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

36 NEW SECTION. **Sec. 2.** A new section is added to chapter 47.68 RCW
37 to read as follows:

1 A person who is required to register an aircraft under this chapter
2 and who registers an aircraft in another state or foreign country
3 evading the Washington aircraft excise tax is guilty of a gross
4 misdemeanor.

5 **Sec. 3.** RCW 47.68.240 and 1987 c 202 s 216 are each amended to
6 read as follows:

7 Any person violating any of the provisions of this chapter, or any
8 of the rules, regulations, or orders issued pursuant thereto, shall be
9 guilty of a misdemeanor and shall be punished (~~by a fine of not more
10 than one hundred dollars or by imprisonment for not more than thirty
11 days, or both such fine and imprisonment: PROVIDED,~~) as provided
12 under chapter 9A.20 RCW, except that any person violating any of the
13 provisions of RCW 47.68.220 ((or)), 47.68.230, or section 2 of this act
14 shall be guilty of a gross misdemeanor which shall be punished ((by a
15 fine of not more than one thousand dollars or by imprisonment for not
16 more than one year or by both in any proceeding brought in superior
17 court and by a fine of not more than five hundred dollars or by
18 imprisonment for not more than six months or by both in any proceedings
19 brought in district court)) as provided under chapter 9A.20 RCW. In
20 addition to, or in lieu of, the penalties provided in this section, or
21 as a condition to the suspension of a sentence which may be imposed
22 pursuant thereto, for violations of RCW 47.68.220 and 47.68.230, the
23 court in its discretion may prohibit the violator from operating an
24 aircraft within the state for such period as it may determine but not
25 to exceed one year. Violation of the duly imposed prohibition of the
26 court may be treated as a separate offense under this section or as a
27 contempt of court.

28 **Sec. 4.** RCW 88.02.118 and 1987 c 149 s 7 are each amended to read
29 as follows:

30 It is a gross misdemeanor punishable as provided under chapter
31 9A.20 RCW for any person owning a vessel subject to taxation under
32 chapter 82.49 RCW to register a vessel in another state or foreign
33 country to avoid Washington state vessel excise tax required under
34 chapter 82.49 RCW or to obtain a vessel dealer's registration for the
35 purpose of evading excise tax on vessels under chapter 82.49 RCW.

1 **Sec. 5.** RCW 82.48.020 and 1992 c 154 s 1 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) 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 unpaid
18 excise tax. A violation of this subsection is a gross misdemeanor.
19 The department of revenue may assess and collect the unpaid excise tax
20 under chapter 82.32 RCW, including the penalties and interest provided
21 in chapter 82.32 RCW.

22 (3) Except as provided under subsections (1) and (2) of this
23 section, a violation of this chapter is a misdemeanor punishable as
24 provided in chapter 9A.20 RCW.

25 **Sec. 6.** RCW 82.49.010 and 1992 c 154 s 3 are each amended to read
26 as follows:

27 (1) An excise tax is imposed for the privilege of using a vessel
28 upon the waters of this state, except vessels exempt under RCW
29 82.49.020. The annual amount of the excise tax is one-half of one
30 percent of fair market value, as determined under this chapter, or five
31 dollars, whichever is greater. Violation of this subsection is a
32 misdemeanor.

33 (2) Persons who are required under chapter 88.02 RCW to register a
34 vessel in this state and who register the vessel in another state or
35 foreign country and avoid the Washington watercraft excise tax are
36 guilty of a gross misdemeanor and are liable for such unpaid excise
37 tax. The department of revenue may assess and collect the unpaid

1 excise tax under chapter 82.32 RCW, including the penalties and
2 interest provided in chapter 82.32 RCW.

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

14 **Sec. 7.** RCW 82.50.400 and 1992 c 154 s 5 are each amended to read
15 as follows:

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

32 (2) Persons who are required to license travel trailers or campers
33 under chapter 46.16 RCW and who license travel trailers or campers in
34 another state or foreign country to avoid the Washington travel trailer
35 or camper tax are guilty of a gross misdemeanor and are liable for such
36 unpaid excise tax. The department of revenue may assess and collect

1 the unpaid excise tax under chapter 82.32 RCW, including the penalties
2 and interest provided in chapter 82.32 RCW.

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