
SENATE BILL 6304

State of Washington 53rd Legislature 1994 Regular Session

By Senators Fraser, Winsley and Vognild

Read first time 01/19/94. Referred to Committee on Transportation.

1 AN ACT Relating to licensing and registration crimes; amending RCW
2 43.10.232, 46.16.010, 46.16.160, 47.68.255, 88.02.118, and 82.32.330;
3 and prescribing penalties.

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

5 **Sec. 1.** RCW 43.10.232 and 1986 c 257 s 16 are each amended to read
6 as follows:

7 ~~((a))~~ (i) The attorney general shall have concurrent authority and
8 power with the prosecuting attorneys to investigate crimes and initiate
9 and conduct prosecutions upon the request of or with the concurrence of
10 any of the following:

11 ~~((a))~~ (i) The county prosecuting attorney of the jurisdiction in
12 which the offense has occurred;

13 ~~((b))~~ (ii) The governor of the state of Washington; or

14 ~~((c))~~ (iii) A majority of the committee charged with the
15 oversight of the organized crime intelligence unit.

16 ~~((2))~~ (b) Such request or concurrence shall be communicated in
17 writing to the attorney general.

18 ~~((3))~~ (c) Prior to any prosecution by the attorney general under
19 this ~~((section))~~ subsection, the attorney general and the county in

1 which the offense occurred shall reach an agreement regarding the
2 payment of all costs, including expert witness fees, and defense
3 attorneys' fees associated with any such prosecution.

4 (2) In addition to the authority provided in subsection (1) of this
5 section, the attorney general shall have concurrent authority and power
6 with the prosecuting attorneys, after notice to the prosecuting
7 attorney with concurrent jurisdiction, to investigate the following
8 crimes and initiate and conduct prosecutions for violations of the
9 following statutes if the case has been referred to the county
10 prosecutor by law enforcement and no action has been taken by the
11 prosecutor within ninety days of the referral date:

12 (a) RCW 46.16.010, regarding evading excise tax by licensing a
13 motor vehicle in another state by a resident of this state;

14 (b) RCW 46.12.210, regarding false statements on an application for
15 certificate of ownership;

16 (c) RCW 47.68.255 and 82.48.020, regarding evading excise tax by
17 registration of an aircraft in another state;

18 (d) RCW 82.12.045, regarding misrepresentation of value of a
19 vehicle in an application for title of a motor vehicle;

20 (e) RCW 82.49.010 and 88.02.118, regarding evading excise tax for
21 a watercraft;

22 (f) RCW 82.50.400, regarding evading excise tax on a camper or
23 travel trailer.

24 **Sec. 2.** RCW 46.16.010 and 1993 c 238 s 1 are each amended to read
25 as follows:

26 (1) It is unlawful for a person to operate any vehicle over and
27 along a public highway of this state without first having obtained and
28 having in full force and effect a current and proper vehicle license
29 and display vehicle license number plates therefor as by this chapter
30 provided. Failure to make initial registration before operation on the
31 highways of this state is a misdemeanor, and any person convicted
32 thereof shall be punished by a fine of no less than three hundred
33 thirty dollars, no part of which may be suspended or deferred. Failure
34 to renew an expired registration before operation on the highways of
35 this state is a traffic infraction.

36 (2) The licensing of a vehicle in another state by a resident of
37 this state, as defined in RCW 46.16.028, evading the payment of any tax

1 or license fee imposed in connection with registration, is (~~a gross~~
2 ~~misdemeanor punishable as follows~~)):

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

7 (b) A class C felony for a second or subsequent offense, ((up to
8 ~~one year in the county jail and a~~) punishable according to chapter
9 9A.20 RCW, provided that the minimum fine shall equal ((to)) three
10 times the amount of delinquent taxes and fees, no part of which may be
11 suspended or deferred.

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

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

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

16 Exclusions:

17 "Special highway construction equipment" does not include any of
18 the following:

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

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

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

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

1 **Sec. 3.** RCW 46.16.160 and 1993 c 102 s 2 are each amended to read
2 as follows:

3 (1) The owner of a vehicle which under reciprocal relations with
4 another jurisdiction would be required to obtain a license registration
5 in this state or an unlicensed vehicle which would be required to
6 obtain a license registration for operation on public highways of this
7 state may, as an alternative to such license registration, secure and
8 operate such vehicle under authority of a trip permit issued by this
9 state in lieu of a Washington certificate of license registration, and
10 licensed gross weight if applicable. The licensed gross weight may not
11 exceed eighty thousand pounds for a combination of vehicles nor forty
12 thousand pounds for a single unit vehicle with three or more axles.
13 Trip permits may also be issued for movement of mobile homes pursuant
14 to RCW 46.44.170. For the purpose of this section, a vehicle is
15 considered unlicensed if the licensed gross weight currently in effect
16 for the vehicle or combination of vehicles is not adequate for the load
17 being carried. Vehicles registered under RCW 46.16.135 shall not be
18 operated under authority of trip permits in lieu of further
19 registration within the same registration year.

20 (2) Each trip permit shall authorize the operation of a single
21 vehicle at the maximum legal weight limit for such vehicle for a period
22 of three consecutive days commencing with the day of first use. No
23 more than three such permits may be used for any one vehicle in any
24 period of (~~(thirty consecutive days)~~) one year. Every permit shall
25 identify, as the department may require, the vehicle for which it is
26 issued and shall be completed in its entirety and signed by the
27 operator (~~(before operation of the vehicle on the public highways of~~
28 ~~this state)~~) at the time of issuance of the permit. Correction of data
29 on the permit such as dates, license number, or vehicle identification
30 number invalidates the permit. The trip permit shall be displayed on
31 the vehicle to which it is issued as prescribed by the department.

32 (3) Vehicles operating under authority of trip permits are subject
33 to all laws, rules, and regulations affecting the operation of like
34 vehicles in this state.

35 (4) Prorate operators operating commercial vehicles on trip permits
36 in Washington shall retain the customer copy of such permit for four
37 years.

38 (5) Blank trip permits may be obtained from field offices of the
39 department of transportation, Washington state patrol, department of

1 licensing, or other agents appointed by the department. For each
2 permit issued, there shall be collected a filing fee as provided by RCW
3 46.01.140, an administrative fee of eight dollars, and an excise tax of
4 one dollar. If the filing fee amount of one dollar prescribed by RCW
5 46.01.140 is increased or decreased after January 1, 1981, the
6 administrative fee shall be adjusted to compensate for such change to
7 insure that the total amount collected for the filing fee,
8 administrative fee, and excise tax remain at ten dollars. These fees
9 and taxes are in lieu of all other vehicle license fees and taxes. No
10 exchange, credits, or refunds may be given for trip permits after they
11 have been purchased.

12 (6) The department may appoint county auditors or businesses as
13 agents for the purpose of selling trip permits to the public. County
14 auditors or businesses so appointed may retain the filing fee collected
15 for each trip permit to defray expenses incurred in handling and
16 selling the permits.

17 (7) A violation of or a failure to comply with any provision of
18 this section is a gross misdemeanor.

19 (8) The department of licensing may adopt rules as it deems
20 necessary to administer this section.

21 (9) All administrative fees and excise taxes collected under the
22 provisions of this chapter shall be forwarded by the department with
23 proper identifying detailed report to the state treasurer who shall
24 deposit the administrative fees to the credit of the motor vehicle fund
25 and the excise taxes to the credit of the general fund. Filing fees
26 will be forwarded and reported to the state treasurer by the department
27 as prescribed in RCW 46.01.140.

28 **Sec. 4.** RCW 47.68.255 and 1993 c 238 s 2 are each amended to read
29 as follows:

30 A person who is required to register an aircraft under this chapter
31 and who registers an aircraft in another state or foreign country
32 evading the Washington aircraft excise tax is guilty of:

33 (1) A gross misdemeanor for a first offense, punishable by up to
34 one year in the county jail and a fine equal to twice the amount of
35 delinquent taxes and fees, no part of which may be suspended or
36 deferred;

37 (2) A class C felony for a second or subsequent offense, punishable
38 according to chapter 9A.20 RCW, provided that the minimum fine shall

1 equal three times the amount of delinquent taxes and fees, no part of
2 which may be suspended or deferred.

3 **Sec. 5.** RCW 88.02.118 and 1993 c 238 s 4 are each amended to read
4 as follows:

5 ~~((It is a gross misdemeanor punishable as provided under chapter~~
6 ~~9A.20 RCW for))~~ Any person owning a vessel subject to taxation under
7 chapter 82.49 RCW ~~((to))~~ who registers a vessel in another state to
8 avoid Washington state vessel excise tax required under chapter 82.49
9 RCW or ~~((to))~~ who obtains a vessel dealer's registration for the
10 purpose of evading excise tax on vessels under chapter 82.49 RCW is
11 guilty of:

12 (1) A gross misdemeanor for a first offense, punishable by up to
13 one year in the county jail and a fine equal to twice the amount of
14 delinquent taxes and fees, no part of which may be suspended or
15 deferred;

16 (2) A class C felony for a second or subsequent offense, punishable
17 according to chapter 9A.20 RCW, provided that the minimum fine shall
18 equal three times the amount of delinquent taxes and fees, no part of
19 which may be suspended or deferred.

20 **Sec. 6.** RCW 82.32.330 and 1991 c 330 s 1 are each amended to read
21 as follows:

22 (1) For purposes of this section:

23 (a) "Disclose" means to make known to any person in any manner
24 whatever a return or tax information;

25 (b) "Return" means a tax or information return or claim for refund
26 required by, or provided for or permitted under, the laws of this state
27 which is filed with the department of revenue by, on behalf of, or with
28 respect to a person, and any amendment or supplement thereto, including
29 supporting schedules, attachments, or lists that are supplemental to,
30 or part of, the return so filed;

31 (c) "Tax information" means (i) a taxpayer's identity, (ii) the
32 nature, source, or amount of the taxpayer's income, payments, receipts,
33 deductions, exemptions, credits, assets, liabilities, net worth, tax
34 liability deficiencies, overassessments, or tax payments, whether taken
35 from the taxpayer's books and records or any other source, (iii)
36 whether the taxpayer's return was, is being, or will be examined or
37 subject to other investigation or processing, (iv) a part of a written

1 determination that is not designated as a precedent and disclosed
2 pursuant to RCW 82.32.410, or a background file document relating to a
3 written determination, and (v) other data received by, recorded by,
4 prepared by, furnished to, or collected by the department of revenue
5 with respect to the determination of the existence, or possible
6 existence, of liability, or the amount thereof, of a person under the
7 laws of this state for a tax, penalty, interest, fine, forfeiture, or
8 other imposition, or offense: PROVIDED, That data, material, or
9 documents that do not disclose information related to a specific or
10 identifiable taxpayer do not constitute tax information under this
11 section. Except as provided by RCW 82.32.410, nothing in this chapter
12 shall require any person possessing data, material, or documents made
13 confidential and privileged by this section to delete information from
14 such data, material, or documents so as to permit its disclosure;

15 (d) "State agency" means every Washington state office, department,
16 division, bureau, board, commission, or other state agency; and

17 (e) "Taxpayer identity" means the taxpayer's name, address,
18 telephone number, registration number, or any combination thereof, or
19 any other information disclosing the identity of the taxpayer.

20 (2) Returns and tax information shall be confidential and
21 privileged, and except as authorized by this section, neither the
22 department of revenue nor any officer, employee, agent, or
23 representative thereof nor any other person may disclose any return or
24 tax information.

25 (3) The foregoing, however, shall not prohibit the department of
26 revenue or an officer, employee, agent, or representative thereof from:

27 (a) Disclosing such return or tax information in a civil or
28 criminal judicial proceeding or an administrative proceeding:

29 (i) In respect of any tax imposed under the laws of this state if
30 the taxpayer or its officer or other person liable under Title 82 RCW
31 is a party in the proceeding; or

32 (ii) In which the taxpayer about whom such return or tax
33 information is sought and another state agency are adverse parties in
34 the proceeding;

35 (b) Disclosing, subject to such requirements and conditions as the
36 director shall prescribe by rules adopted pursuant to chapter 34.05
37 RCW, such return or tax information regarding a taxpayer to such
38 taxpayer or to such person or persons as that taxpayer may designate in
39 a request for, or consent to, such disclosure, or to any other person,

1 at the taxpayer's request, to the extent necessary to comply with a
2 request for information or assistance made by the taxpayer to such
3 other person: PROVIDED, That tax information not received from the
4 taxpayer shall not be so disclosed if the director determines that such
5 disclosure would compromise any investigation or litigation by any
6 federal, state, or local government agency in connection with the civil
7 or criminal liability of the taxpayer or another person, or that such
8 disclosure is contrary to any agreement entered into by the department
9 that provides for the reciprocal exchange of information with other
10 government agencies which agreement requires confidentiality with
11 respect to such information unless such information is required to be
12 disclosed to the taxpayer by the order of any court;

13 (c) Disclosing the name of a taxpayer with a deficiency greater
14 than five thousand dollars and against whom a warrant under RCW
15 82.32.210 has been either issued or (~~failed~~ ~~{filed}~~) filed and
16 remains outstanding for a period of at least ten working days. The
17 department shall not be required to disclose any information under this
18 subsection if a taxpayer: (i) Has been issued a tax assessment; (ii)
19 has been issued a warrant that has not been filed; and (iii) has
20 entered a deferred payment arrangement with the department of revenue
21 and is making payments upon such deficiency that will fully satisfy the
22 indebtedness within twelve months;

23 (d) Disclosing the name of a taxpayer with a deficiency greater
24 than five thousand dollars and against whom a warrant under RCW
25 82.32.210 has been filed with a court of record and remains
26 outstanding;

27 (e) Publishing statistics so classified as to prevent the
28 identification of particular returns or reports or items thereof;

29 (f) Disclosing such return or tax information, for official
30 purposes only, to the governor or attorney general, or to any state
31 agency, or to any committee or subcommittee of the legislature dealing
32 with matters of taxation, revenue, trade, commerce, the control of
33 industry or the professions;

34 (g) Permitting the department of revenue's records to be audited
35 and examined by the proper state officer, his or her agents and
36 employees;

37 (h) Disclosing any such return or tax information to a peace
38 officer as defined in RCW 9A.04.110 or county prosecuting attorney, for
39 official purposes. A peace officer or county prosecuting attorney who

1 receives such return or tax information may disclose that return or tax
2 information to another person not entitled to knowledge of that return
3 or tax information under the provisions of this section, if such
4 disclosure is made in the proper discharge of the official duties of
5 the prosecuting attorney or peace officer;

6 (i) Disclosing any such return or tax information to the proper
7 officer of the internal revenue service of the United States, the
8 Canadian government or provincial governments of Canada, or to the
9 proper officer of the tax department of any state or city or town or
10 county, for official purposes, but only if the statutes of the United
11 States, Canada or its provincial governments, or of such other state or
12 city or town or county, as the case may be, grants substantially
13 similar privileges to the proper officers of this state; or

14 ((+i)) (j) Disclosing any such return or tax information to the
15 Department of Justice, the Bureau of Alcohol, Tobacco and Firearms of
16 the Department of the Treasury, the Department of Defense, the United
17 States customs service, the coast guard of the United States, and the
18 United States department of transportation, or any authorized
19 representative thereof, for official purposes;

20 ((+j)) (k) Publishing or otherwise disclosing the text of a
21 written determination designated by the director as a precedent
22 pursuant to RCW 82.32.410; or

23 ((+k)) (l) Disclosing, in a manner that is not associated with
24 other tax information, the taxpayer name, business address, mailing
25 address, revenue tax registration numbers, standard industrial
26 classification code of a taxpayer, and the dates of opening and closing
27 of business.

28 (4) Any person acquiring knowledge of any return or tax information
29 in the course of his or her employment with the department of revenue
30 and any person acquiring knowledge of any return or tax information as
31 provided under subsection (3) (f), (g), (h), ((or)) (i), or (j) of this
32 section, who discloses any such return or tax information to another
33 person not entitled to knowledge of such return or tax information
34 under the provisions of this section, shall ~~((upon conviction be~~
35 ~~punished by a fine not exceeding one thousand dollars and,)) be guilty~~
36 of a misdemeanor. If the person found guilty of such violation is an
37 officer or employee of the state, such person shall forfeit such office

1 or employment and shall be incapable of holding any public office or
2 employment in this state for a period of two years thereafter.

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