

FINAL BILL REPORT

ESHB 1127

C 238 L 93
Synopsis as Enacted

Brief Description: Controlling vehicle tax or license fee evasion.

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).

House Committee on Transportation
Senate Committee on Transportation

Background: Failure to register a motor vehicle before operating it on the public roadways is a misdemeanor. It is a gross misdemeanor to register a motor vehicle in another state with the wilful intent to evade taxes due in this state.

The term "motor vehicle" excludes trailers and campers.

The Washington State Patrol has no statutory authority to investigate and enforce licensing laws related to trailers, campers, aircraft or watercraft.

It is a gross misdemeanor to obtain a vessel dealer's license to evade taxes. If a person registers a vessel in another state for the purpose of evading taxes and is discovered, that person is liable for the unpaid licensing fees and excise taxes, but is not subject to criminal penalties.

A misdemeanor is punishable by imprisonment of not more than 90 days, or a fine of not more than \$1,000, or both.

A gross misdemeanor is punishable by imprisonment of not more than one year, or a fine of not more than \$5,000, or both.

Summary: The penalties for failing to register and/or evading licensing requirements for all modes of transportation (vehicle, aircraft and watercraft) are made uniform. Failure to license and pay taxes is a misdemeanor. The penalty for wilfully licensing a vehicle, aircraft or watercraft in another state for the purpose of evading Washington taxes is a gross misdemeanor.

The current language that states that a person who registers a vehicle in another state to avoid the licensing fee and excise tax must have done so with wilful intent is deleted.

The word "motor" is deleted from the definition of "motor vehicle," thereby expanding the definition to include trailers and campers.

Votes on Final Passage:

House	77	20	
Senate	43	1	(Senate amended)
House	89	8	(House concurred)

Effective: July 25, 1993