

2 **ESHB 1967** - S COMM AMD
3 By Committee on Transportation

4 ADOPTED 4/12/95

5 Strike everything after the enacting clause and insert the
6 following:

7 "**Sec. 1.** RCW 46.16.010 and 1993 c 238 s 1 are each amended to read
8 as follows:

9 (1) It is unlawful for a person to operate any vehicle over and
10 along a public highway of this state without first having obtained and
11 having in full force and effect a current and proper vehicle license
12 and display vehicle license number plates therefor as by this chapter
13 provided. Failure to make initial registration before operation on the
14 highways of this state is a misdemeanor, and any person convicted
15 thereof shall be punished by a fine of no less than three hundred
16 thirty dollars, no part of which may be suspended or deferred. Failure
17 to renew an expired registration before operation on the highways of
18 this state is a traffic infraction.

19 (2) The licensing of a vehicle in another state by a resident of
20 this state, as defined in RCW 46.16.028, evading the payment of any tax
21 or license fee imposed in connection with registration, is a gross
22 misdemeanor punishable as follows:

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

26 (b) For a second or subsequent offense, up to one year in the
27 county jail and a fine equal to ~~((three))~~ four times the amount of
28 delinquent taxes and fees, no part of which may be suspended or
29 deferred. For fines levied under this subsection (b), an amount equal
30 to the delinquent taxes and fees owed shall be deposited in the vehicle
31 licensing fraud account created in the state treasury;

32 (c) The delinquent taxes and fees shall be deposited and
33 distributed in the same manner as if the taxes and fees were properly
34 paid in a timely fashion.

35 (3) These provisions shall not apply to farm ~~((vehicle[s]))~~
36 vehicles as defined in RCW 46.04.181 if operated within a radius of

1 fifteen miles of the farm where principally used or garaged, farm
2 tractors and farm implements including trailers designed as cook or
3 bunk houses used exclusively for animal herding temporarily operating
4 or drawn upon the public highways, and trailers used exclusively to
5 transport farm implements from one farm to another during the daylight
6 hours or at night when such equipment has lights that comply with the
7 law: PROVIDED FURTHER, That these provisions shall not apply to spray
8 or fertilizer applicator rigs designed and used exclusively for
9 spraying or fertilization in the conduct of agricultural operations and
10 not primarily for the purpose of transportation, and nurse rigs or
11 equipment auxiliary to the use of and designed or modified for the
12 fueling, repairing or loading of spray and fertilizer applicator rigs
13 and not used, designed or modified primarily for the purpose of
14 transportation: PROVIDED FURTHER, That these provisions shall not
15 apply to fork lifts operated during daylight hours on public highways
16 adjacent to and within five hundred feet of the warehouses which they
17 serve: PROVIDED FURTHER, That these provisions shall not apply to
18 equipment defined as follows:

19 "Special highway construction equipment" is any vehicle which is
20 designed and used primarily for grading of highways, paving of
21 highways, earth moving, and other construction work on highways and
22 which is not designed or used primarily for the transportation of
23 persons or property on a public highway and which is only incidentally
24 operated or moved over the highway. It includes, but is not limited
25 to, road construction and maintenance machinery so designed and used
26 such as portable air compressors, air drills, asphalt spreaders,
27 bituminous mixers, bucket loaders, track laying tractors, ditchers,
28 leveling graders, finishing machines, motor graders, paving mixers,
29 road rollers, scarifiers, earth moving scrapers and carryalls, lighting
30 plants, welders, pumps, power shovels and draglines, self-propelled and
31 tractor-drawn earth moving equipment and machinery, including dump
32 trucks and tractor-dump trailer combinations which either (1) are in
33 excess of the legal width or (2) which, because of their length, height
34 or unladen weight, may not be moved on a public highway without the
35 permit specified in RCW 46.44.090 and which are not operated laden
36 except within the boundaries of the project limits as defined by the
37 contract, and other similar types of construction equipment, or (3)
38 which are driven or moved upon a public highway only for the purpose of
39 crossing such highway from one property to another, provided such

1 movement does not exceed five hundred feet and the vehicle is equipped
2 with wheels or pads which will not damage the roadway surface.

3 Exclusions:

4 "Special highway construction equipment" does not include any of
5 the following:

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

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

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

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

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

27 (1) The owner of a vehicle which under reciprocal relations with
28 another jurisdiction would be required to obtain a license registration
29 in this state or an unlicensed vehicle which would be required to
30 obtain a license registration for operation on public highways of this
31 state may, as an alternative to such license registration, secure and
32 operate such vehicle under authority of a trip permit issued by this
33 state in lieu of a Washington certificate of license registration, and
34 licensed gross weight if applicable. The licensed gross weight may not
35 exceed eighty thousand pounds for a combination of vehicles nor forty
36 thousand pounds for a single unit vehicle with three or more axles.
37 Trip permits may also be issued for movement of mobile homes pursuant
38 to RCW 46.44.170. For the purpose of this section, a vehicle is

1 considered unlicensed if the licensed gross weight currently in effect
2 for the vehicle or combination of vehicles is not adequate for the load
3 being carried. Vehicles registered under RCW 46.16.135 shall not be
4 operated under authority of trip permits in lieu of further
5 registration within the same registration year.

6 (2) Each trip permit shall authorize the operation of a single
7 vehicle at the maximum legal weight limit for such vehicle for a period
8 of three consecutive days commencing with the day of first use. No
9 more than three such permits may be used for any one vehicle in any
10 period of thirty consecutive days. Every permit shall identify, as the
11 department may require, the vehicle for which it is issued and shall be
12 completed in its entirety and signed by the operator before operation
13 of the vehicle on the public highways of this state. Correction of
14 data on the permit such as dates, license number, or vehicle
15 identification number invalidates the permit. The trip permit shall be
16 displayed on the vehicle to which it is issued as prescribed by the
17 department.

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

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

24 (5) (~~Blank~~) Trip permits may be obtained from field offices of
25 the department of transportation, Washington state patrol, department
26 of licensing, or other agents appointed by the department. For each
27 permit issued, there shall be collected a filing fee as provided by RCW
28 46.01.140, an administrative fee of eight dollars, and an excise tax of
29 one dollar. If the filing fee amount of one dollar prescribed by RCW
30 46.01.140 is increased or decreased after January 1, 1981, the
31 administrative fee shall be adjusted to compensate for such change to
32 insure that the total amount collected for the filing fee,
33 administrative fee, and excise tax remain at ten dollars. These fees
34 and taxes are in lieu of all other vehicle license fees and taxes. No
35 exchange, credits, or refunds may be given for trip permits after they
36 have been purchased.

37 (6) The department may appoint county auditors or businesses as
38 agents for the purpose of selling trip permits to the public. County
39 auditors or businesses so appointed may retain the filing fee collected

1 for each trip permit to defray expenses incurred in handling and
2 selling the permits.

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

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

7 (9) All administrative fees and excise taxes collected under the
8 provisions of this (~~chapter~~) section shall be forwarded by the
9 department with proper identifying detailed report to the state
10 treasurer who shall deposit the administrative fees to the credit of
11 the motor vehicle fund and the excise taxes to the credit of the
12 general fund. Filing fees will be forwarded and reported to the state
13 treasurer by the department as prescribed in RCW 46.01.140.

14 **Sec. 3.** RCW 47.68.255 and 1993 c 238 s 2 are each amended to read
15 as follows:

16 A person who is required to register an aircraft under this chapter
17 and who registers an aircraft in another state or foreign country
18 evading the Washington aircraft excise tax is guilty of a gross
19 misdemeanor. For a second or subsequent offense, the person convicted
20 is also subject to a fine equal to four times the amount of delinquent
21 taxes and fees, no part of which may be suspended or deferred. Excise
22 taxes owed and fines assessed shall be deposited and distributed in the
23 manner provided under RCW 46.16.010(2).

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

26 It is a gross misdemeanor punishable as provided under chapter
27 9A.20 RCW for any person owning a vessel subject to taxation under
28 chapter 82.49 RCW to register a vessel in another state to avoid
29 Washington state vessel excise tax required under chapter 82.49 RCW or
30 to obtain a vessel dealer's registration for the purpose of evading
31 excise tax on vessels under chapter 82.49 RCW. For a second or
32 subsequent offense, the person convicted is also subject to a fine
33 equal to four times the amount of delinquent taxes and fees, no part of
34 which may be suspended or deferred. Excise taxes owed and fines
35 assessed shall be deposited in the manner provided under RCW
36 46.16.010(2).

1 **Sec. 5.** RCW 82.32.330 and 1991 c 330 s 1 are each amended to read
2 as follows:

3 (1) For purposes of this section:

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

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

12 (c) "Tax information" means (i) a taxpayer's identity, (ii) the
13 nature, source, or amount of the taxpayer's income, payments, receipts,
14 deductions, exemptions, credits, assets, liabilities, net worth, tax
15 liability deficiencies, overassessments, or tax payments, whether taken
16 from the taxpayer's books and records or any other source, (iii)
17 whether the taxpayer's return was, is being, or will be examined or
18 subject to other investigation or processing, (iv) a part of a written
19 determination that is not designated as a precedent and disclosed
20 pursuant to RCW 82.32.410, or a background file document relating to a
21 written determination, and (v) other data received by, recorded by,
22 prepared by, furnished to, or collected by the department of revenue
23 with respect to the determination of the existence, or possible
24 existence, of liability, or the amount thereof, of a person under the
25 laws of this state for a tax, penalty, interest, fine, forfeiture, or
26 other imposition, or offense: PROVIDED, That data, material, or
27 documents that do not disclose information related to a specific or
28 identifiable taxpayer do not constitute tax information under this
29 section. Except as provided by RCW 82.32.410, nothing in this chapter
30 shall require any person possessing data, material, or documents made
31 confidential and privileged by this section to delete information from
32 such data, material, or documents so as to permit its disclosure;

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

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

38 (2) Returns and tax information shall be confidential and
39 privileged, and except as authorized by this section, neither the

1 department of revenue nor any officer, employee, agent, or
2 representative thereof nor any other person may disclose any return or
3 tax information.

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

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

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

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

14 (b) Disclosing, subject to such requirements and conditions as the
15 director shall prescribe by rules adopted pursuant to chapter 34.05
16 RCW, such return or tax information regarding a taxpayer to such
17 taxpayer or to such person or persons as that taxpayer may designate in
18 a request for, or consent to, such disclosure, or to any other person,
19 at the taxpayer's request, to the extent necessary to comply with a
20 request for information or assistance made by the taxpayer to such
21 other person: PROVIDED, That tax information not received from the
22 taxpayer shall not be so disclosed if the director determines that such
23 disclosure would compromise any investigation or litigation by any
24 federal, state, or local government agency in connection with the civil
25 or criminal liability of the taxpayer or another person, or that such
26 disclosure is contrary to any agreement entered into by the department
27 that provides for the reciprocal exchange of information with other
28 government agencies which agreement requires confidentiality with
29 respect to such information unless such information is required to be
30 disclosed to the taxpayer by the order of any court;

31 (c) Disclosing the name of a taxpayer with a deficiency greater
32 than five thousand dollars and against whom a warrant under RCW
33 82.32.210 has been either issued or (~~failed~~ ~~{filed}~~) filed and
34 remains outstanding for a period of at least ten working days. The
35 department shall not be required to disclose any information under this
36 subsection if a taxpayer: (i) Has been issued a tax assessment; (ii)
37 has been issued a warrant that has not been filed; and (iii) has
38 entered a deferred payment arrangement with the department of revenue

1 and is making payments upon such deficiency that will fully satisfy the
2 indebtedness within twelve months;

3 (d) Disclosing the name of a taxpayer with a deficiency greater
4 than five thousand dollars and against whom a warrant under RCW
5 82.32.210 has been filed with a court of record and remains
6 outstanding;

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

9 (f) Disclosing such return or tax information, for official
10 purposes only, to the governor or attorney general, or to any state
11 agency, or to any committee or subcommittee of the legislature dealing
12 with matters of taxation, revenue, trade, commerce, the control of
13 industry or the professions;

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

17 (h) Disclosing any such return or tax information to a peace
18 officer as defined in RCW 9A.04.110 or county prosecuting attorney, for
19 official purposes. The disclosure shall be made only in response to a
20 search warrant, subpoena, or other court order, unless the disclosure
21 is for the purpose of criminal tax enforcement. A peace officer or
22 county prosecuting attorney who receives such return or tax information
23 may disclose that return or tax information only for use in the
24 investigation and any related court proceeding, or in the court
25 proceeding for which the return or tax information originally was
26 sought;

27 (i) Disclosing any such return or tax information to the proper
28 officer of the internal revenue service of the United States, the
29 Canadian government or provincial governments of Canada, or to the
30 proper officer of the tax department of any state or city or town or
31 county, for official purposes, but only if the statutes of the United
32 States, Canada or its provincial governments, or of such other state or
33 city or town or county, as the case may be, grants substantially
34 similar privileges to the proper officers of this state; or

35 ((+i)) (j) Disclosing any such return or tax information to the
36 Department of Justice, the Bureau of Alcohol, Tobacco and Firearms of
37 the Department of the Treasury, the Department of Defense, the United
38 States customs service, the coast guard of the United States, and the

1 United States department of transportation, or any authorized
2 representative thereof, for official purposes;

3 ~~((+j))~~ (k) Publishing or otherwise disclosing the text of a
4 written determination designated by the director as a precedent
5 pursuant to RCW 82.32.410; or

6 ~~((+k))~~ (l) Disclosing, in a manner that is not associated with
7 other tax information, the taxpayer name, business address, mailing
8 address, revenue tax registration numbers, standard industrial
9 classification code of a taxpayer, and the dates of opening and closing
10 of business.

11 (4) Any person acquiring knowledge of any return or tax information
12 in the course of his or her employment with the department of revenue
13 and any person acquiring knowledge of any return or tax information as
14 provided under subsection (3) (f), (g), (h), ~~((or))~~ (i), or (j) of this
15 section, who discloses any such return or tax information to another
16 person not entitled to knowledge of such return or tax information
17 under the provisions of this section, shall ~~((upon conviction be
18 punished by a fine not exceeding one thousand dollars and,))~~ be guilty
19 of a misdemeanor. If the person found guilty of such violation is an
20 officer or employee of the state, such person shall forfeit such office
21 or employment and shall be incapable of holding any public office or
22 employment in this state for a period of two years thereafter.

23 NEW SECTION. Sec. 6. A new section is added to chapter 46.68 RCW
24 to read as follows:

25 The vehicle licensing fraud account is created in the state
26 treasury. All receipts from penalties and fines paid under RCW
27 46.16.010, 47.68.255, and 88.02.118 shall be deposited into the
28 account. Moneys in the account may be spent only after appropriation.
29 Expenditures from the account may be used only for vehicle license
30 fraud enforcement and collections by the Washington state patrol and
31 the department of revenue.

32 NEW SECTION. Sec. 7. This act takes effect January 1, 1996."

33 ESHB 1967 - S COMM AMD
34 By Committee on Transportation

35 ADOPTED 4/12/95

1 In line 1 of the title, after "crimes;" strike the remainder of the
2 title and insert "amending RCW 46.16.010, 46.16.160, 47.68.255,
3 88.02.118, and 82.32.330; adding a new section to chapter 46.68 RCW;
4 prescribing penalties; and providing an effective date."

--- **END** ---