

FINAL BILL REPORT

SSB 5724

C 174 L 97

Synopsis as Enacted

Brief Description: Extending the statute of limitations for first degree theft when the victim is a 501(c)(3) corporation.

Sponsors: Senate Committee on Law & Justice (originally sponsored by Senators Wood, Roach and Haugen).

Senate Committee on Law & Justice

House Committee on Law & Justice

Background: Theft in the first degree is a Level II, class B felony. Assuming that the perpetrator of the theft usually and publicly resides within this state, the crime of theft in the first degree must be prosecuted within three years from the commission of the theft.

The three-year statute of limitations for theft in the first degree does not consider who or what was the victim of the theft.

It has been suggested that thefts from tax exempt corporations hurt not just the corporate entity, but also the public. Given the makeup, nature, and bookkeeping practices of tax exempt organizations, the three-year statute of limitations may expire before the discovery of the theft.

Summary: Theft in the first degree must be prosecuted three years from the date of the discovery of the theft when the victim is a tax exempt corporation under 501(c)(3) rather than three years from the date of the crime.

Votes on Final Passage:

Senate	45	0
House	96	0

Effective: July 27, 1997