
SUBSTITUTE SENATE BILL 5706

State of Washington

56th Legislature

1999 Regular Session

By Senate Committee on Transportation (originally sponsored by Senators Bauer, Haugen, Sellar, Benton, Shin, Eide, Prentice, Oke, Rasmussen, Jacobsen and Winsley)

Read first time 02/25/1999.

1 AN ACT Relating to the decriminalization of license fraud
2 violations and establishing a license fraud task force in the
3 Washington state patrol; amending RCW 47.68.240, 47.68.255, 82.48.020,
4 82.49.010, 82.50.400, 88.02.118, and 82.32.090; reenacting and amending
5 RCW 46.16.010; creating new sections; and prescribing penalties.

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

7 NEW SECTION. **Sec. 1.** The legislature recognizes that there are
8 residents of this state who intentionally register motor vehicles in
9 other states to evade payment of taxes and fees required by the laws of
10 this state. This results in a substantial loss of revenue to the
11 state. It is the intent of the legislature to decriminalize license
12 fraud and impose stronger civil penalties upon residents who defraud
13 the state, thereby enhancing compliance with state registration laws
14 and increasing state revenues. To further enhance enforcement and
15 collection efforts, the legislature intends to create a license fraud
16 task force within the Washington state patrol.

1 NEW SECTION. **Sec. 2.** The task force consists of staff from the
2 Washington state patrol, the department of revenue, and the attorney
3 general's office. The task force personnel are:

4 (1) One Washington state patrol sergeant, who has overall
5 responsibility to coordinate the task force;

6 (2) Six Washington state patrol detectives, to investigate license
7 fraud;

8 (3) Two department of revenue tax discovery agents, to assess and
9 recover delinquent tax, penalties, and interest;

10 (4) One assistant attorney general, to provide legal services to
11 the task force; and

12 (5) One clerical support person, for administrative support for the
13 task force as a whole.

14 NEW SECTION. **Sec. 3.** A penalty assessed pursuant to RCW 46.16.010
15 (1)(a) and (2) is due and payable when the person incurring it receives
16 a notice in writing from the state patrol stating the violation and
17 advising the person that the penalty is due. The state patrol may,
18 upon written application for review received within fifteen days from
19 the date of the penalty assessment, remit or mitigate a penalty.
20 Procedures for these actions are governed by chapter 34.05 RCW. The
21 penalty notice has the effect of an agency order.

22 **Sec. 4.** RCW 46.16.010 and 1997 c 328 s 2 and 1997 c 241 s 13 are
23 each reenacted and amended to read as follows:

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

33 (a) Failure to make initial registration of a vehicle before
34 operating it on the highways of this state is a violation of this
35 section. Anyone who violates this section is liable for a penalty of
36 three hundred fifty dollars for each violation in addition to all other

1 penalties provided by law. Persons violating this subsection shall
2 make payment as prescribed in subsection (2)(b) of this section.

3 (b) Failure to renew an expired registration before operation on
4 the highways of this state is a traffic infraction, which shall not be
5 resolved through the civil process instituted under this act.

6 (2)(a) The licensing of a vehicle in another state by a resident of
7 this state, as defined in RCW 46.16.028, ((evading)) to avoid the
8 payment of any tax or license fee imposed in connection with
9 registration, is a ((gross misdemeanor punishable as follows:))
10 violation of this section, and violators are liable for a monetary
11 penalty not less than one thousand dollars but not more than ten
12 thousand dollars for each violation.

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

16 (b) ((For a second or subsequent offense, up to one year in the
17 county jail and a fine equal to four times the amount of delinquent
18 taxes and fees, no part of which may be suspended or deferred;)) The
19 penalty provided in subsection (1)(a) of this section and this
20 subsection is due and payable when the person incurring it receives a
21 notice in writing from the state patrol describing the violation and
22 advising the person that the penalty is due. The state patrol may,
23 upon written application for review, received within fifteen days,
24 remit or mitigate a penalty provided for in this section or discontinue
25 an action to recover the penalty upon such terms it deems proper and
26 may ascertain the facts in a manner and under rules it deems proper.
27 If the amount of the penalty is not paid to the state patrol within
28 fifteen days after receipt of the notice imposing the penalty, or
29 application for remission or mitigation has not been made within
30 fifteen days after the violator has received notice of the disposition
31 of the application, the attorney general shall bring an action in the
32 name of the state of Washington in the superior court of Thurston
33 county or of any other county in which the violator resides or does
34 business, to recover the penalty, administrative fees, and attorneys'
35 fees and costs incurred in recovering the penalties. All penalties
36 recovered under this section shall be paid into the state treasury and
37 credited to the state patrol highway account of the motor vehicle fund
38 for the license fraud task force.

1 (c) (~~For fines levied under (b) of this subsection, an amount~~
2 ~~equal to the avoided taxes and fees owed shall be deposited in the~~
3 ~~vehicle licensing fraud account created in the state treasury;~~

4 (d)) The avoided taxes and fees shall be deposited and distributed
5 in the same manner as if the taxes and fees were properly paid in a
6 timely fashion.

7 (3) These provisions shall not apply to the following vehicles:

8 (a) Electric-assisted bicycles;

9 (b) Farm vehicles if operated within a radius of fifteen miles of
10 the farm where principally used or garaged, farm tractors and farm
11 implements including trailers designed as cook or bunk houses used
12 exclusively for animal herding temporarily operating or drawn upon the
13 public highways, and trailers used exclusively to transport farm
14 implements from one farm to another during the daylight hours or at
15 night when such equipment has lights that comply with the law;

16 (c) Spray or fertilizer applicator rigs designed and used
17 exclusively for spraying or fertilization in the conduct of
18 agricultural operations and not primarily for the purpose of
19 transportation, and nurse rigs or equipment auxiliary to the use of and
20 designed or modified for the fueling, repairing, or loading of spray
21 and fertilizer applicator rigs and not used, designed, or modified
22 primarily for the purpose of transportation;

23 (d) Fork lifts operated during daylight hours on public highways
24 adjacent to and within five hundred feet of the warehouses which they
25 serve: PROVIDED FURTHER, That these provisions shall not apply to
26 vehicles used by the state parks and recreation commission exclusively
27 for park maintenance and operations upon public highways within state
28 parks;

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

1 lighting plants, welders, pumps, power shovels and draglines, self-
2 propelled and tractor-drawn earth moving equipment and machinery,
3 including dump trucks and tractor-dump trailer combinations which
4 either (i) are in excess of the legal width, or (ii) which, because of
5 their length, height, or unladen weight, may not be moved on a public
6 highway without the permit specified in RCW 46.44.090 and which are not
7 operated laden except within the boundaries of the project limits as
8 defined by the contract, and other similar types of construction
9 equipment, or (iii) which are driven or moved upon a public highway
10 only for the purpose of crossing such highway from one property to
11 another, provided such movement does not exceed five hundred feet and
12 the vehicle is equipped with wheels or pads which will not damage the
13 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 **Sec. 5.** RCW 47.68.240 and 1993 c 238 s 3 are each amended to read
37 as follows:

1 Any person violating any of the provisions of this chapter, or any
2 of the rules, regulations, or orders issued pursuant thereto, shall be
3 guilty of a misdemeanor and shall be punished as provided under chapter
4 9A.20 RCW, except that any person violating any of the provisions of
5 RCW 47.68.220(~~(7)~~) or 47.68.230(~~(7~~~~-~~~~or~~~~47.68.255)~~) shall be guilty of a
6 gross misdemeanor which shall be punished as provided under chapter
7 9A.20 RCW. In addition to, or in lieu of, the penalties provided in
8 this section, or as a condition to the suspension of a sentence which
9 may be imposed pursuant thereto, for violations of RCW 47.68.220 and
10 47.68.230, the court in its discretion may prohibit the violator from
11 operating an aircraft within the state for such period as it may
12 determine but not to exceed one year. Violation of the duly imposed
13 prohibition of the court may be treated as a separate offense under
14 this section or as a contempt of court.

15 **Sec. 6.** RCW 47.68.255 and 1996 c 184 s 3 are each amended to read
16 as follows:

17 (1) A person who is required to register an aircraft under this
18 chapter and who registers an aircraft in another state or foreign
19 country (~~(evading)~~) avoiding the Washington aircraft (~~(excise tax is~~
20 guilty of a gross misdemeanor)) taxes, commits a violation of this
21 section and is liable for those unpaid taxes and for a monetary penalty
22 not less than one thousand dollars but not more than ten thousand
23 dollars for each violation. (~~(For a second or subsequent offense, the~~
24 person convicted is also subject to a fine equal to four times the
25 amount of avoided taxes and fees, no part of which may be suspended or
26 deferred. Excise taxes owed and fines assessed shall be deposited in
27 the manner provided under RCW 46.16.010(2).))

28 (2) The penalty provided in this section is due and payable when
29 the person incurring it receives a notice in writing from the state
30 patrol describing the violation and advising the person that the
31 penalty is due. The state patrol may, upon written application for
32 review, received within fifteen days, remit or mitigate a penalty
33 provided for in this section or discontinue an action to recover the
34 penalty upon such terms it deems proper and may ascertain the facts in
35 a manner and under rules it deems proper. If the amount of the penalty
36 is not paid to the state patrol within fifteen days after receipt of
37 the notice imposing the penalty, or application for remission or
38 mitigation has not been made within fifteen days after the violator has

1 received notice of the disposition of the application, the attorney
2 general shall bring an action in the name of the state of Washington in
3 the superior court of Thurston county or of any other county in which
4 the violator does business, to recover the penalty, administrative
5 fees, and attorneys' fees. In all such actions, the procedure and
6 rules of evidence are the same as an ordinary civil action except as
7 otherwise provided in this chapter. All penalties recovered under this
8 section shall be paid into the state treasury and credited to the state
9 patrol highway account of the motor vehicle fund for the license fraud
10 task force. The department of revenue may assess and collect the
11 unpaid excise tax under chapter 82.32 RCW, including the penalties and
12 interest provided in chapter 82.32 RCW.

13 **Sec. 7.** RCW 82.48.020 and 1993 c 238 s 5 are each amended to read
14 as follows:

15 (1) An annual excise tax is hereby imposed for the privilege of
16 using any aircraft in the state. A current certificate of air
17 worthiness with a current inspection date from the appropriate federal
18 agency and/or the purchase of aviation fuel shall constitute the
19 necessary evidence of aircraft use or intended use. The tax shall be
20 collected annually or under a staggered collection schedule as required
21 by the secretary by rule. No additional tax shall be imposed under
22 this chapter upon any aircraft upon the transfer of ownership thereof,
23 if the tax imposed by this chapter with respect to such aircraft has
24 already been paid for the year in which transfer of ownership occurs.
25 A violation of this subsection is a misdemeanor punishable as provided
26 under chapter 9A.20 RCW.

27 (2)(a) Persons who are required to register aircraft under chapter
28 47.68 RCW and who register aircraft in another state or foreign country
29 and avoid the Washington aircraft ((excise tax are liable for such
30 unpaid excise tax)) taxes, violate this section and are liable for a
31 monetary penalty of not less than one thousand dollars but not more
32 than ten thousand dollars for each violation. ((A violation of this
33 subsection is a gross misdemeanor.))

34 (b) The penalty provided in this section is due and payable when
35 the person incurring it receives a notice in writing from the state
36 patrol describing the violation and advising the person that the
37 penalty is due. The state patrol may, upon written application for
38 review, received within fifteen days, remit or mitigate a penalty

1 provided for in this section or discontinue an action to recover the
2 penalty upon such terms it deems proper and may ascertain the facts in
3 a manner and under rules it deems proper. If the amount of the penalty
4 is not paid to the state patrol within fifteen days after receipt of
5 the notice imposing the penalty, or application for remission or
6 mitigation has not been made within fifteen days after the violator has
7 received notice of the disposition of the application, the attorney
8 general shall bring an action in the name of the state of Washington in
9 the superior court of Thurston county or of any other county in which
10 the violator resides or does business, to recover the penalty,
11 administrative fees, and attorneys' fees. In all such actions, the
12 procedure and rules of evidence are the same as an ordinary civil
13 action except as otherwise provided in this chapter. All penalties
14 recovered under this section shall be paid into the state treasury and
15 credited to the state patrol highway account of the motor vehicle fund
16 for the license fraud task force.

17 (3) The department of revenue may assess and collect the unpaid
18 excise tax under chapter 82.32 RCW, including the penalties and
19 interest provided in chapter 82.32 RCW.

20 ~~((+3))~~ (4) Except as provided under subsections (1) and (2) of
21 this section, a violation of this chapter is a misdemeanor punishable
22 as provided in chapter 9A.20 RCW.

23 **Sec. 8.** RCW 82.49.010 and 1993 c 238 s 6 are each amended to read
24 as follows:

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

31 (2)(a) A person~~((s))~~ who ~~((are))~~ is required under chapter 88.02
32 RCW to register a vessel in this state and who registers the vessel in
33 another state or foreign country and avoids the Washington watercraft
34 ~~((excise tax are guilty of a gross misdemeanor and are liable for such~~
35 ~~unpaid excise tax))~~ taxes, violates this section and is liable for
36 those taxes and a monetary penalty not less than one thousand dollars
37 but not more than ten thousand dollars for each violation. ~~((The~~
38 ~~department of revenue may assess and collect the unpaid excise tax~~

1 ~~under chapter 82.32 RCW, including the penalties and interest provided~~
2 ~~in chapter 82.32 RCW.)~~)

3 (b) The penalty provided in this section is due and payable when
4 the person incurring it receives a notice in writing from the state
5 patrol describing the violation and advising the person that the
6 penalty is due. The state patrol may, upon written application for
7 review, received within fifteen days, remit or mitigate a penalty
8 provided for in this section or discontinue an action to recover the
9 penalty upon such terms it deems proper and may ascertain the facts in
10 a manner and under rules it deems proper. If the amount of the penalty
11 is not paid to the state patrol within fifteen days after receipt of
12 the notice imposing the penalty, or application for remission or
13 mitigation has not been made within fifteen days after the violator has
14 received notice of the disposition of the application, the attorney
15 general shall bring an action in the name of the state of Washington in
16 the superior court of Thurston county or of any other county in which
17 the violator resides or does business, to recover the penalty,
18 administrative fees, and attorneys' fees. In all such actions, the
19 procedure and rules of evidence are the same as an ordinary civil
20 action except as otherwise provided in this chapter. All penalties
21 recovered under this section shall be paid into the state treasury and
22 credited to the state patrol highway account of the motor vehicle fund
23 for the license fraud task force.

24 (3) The excise tax upon a vessel registered for the first time in
25 this state shall be imposed for a twelve-month period, including the
26 month in which the vessel is registered, unless the director of
27 licensing extends or diminishes vessel registration periods for the
28 purpose of staggered renewal periods under RCW 88.02.050. A vessel is
29 registered for the first time in this state when the vessel was not
30 registered in this state for the immediately preceding registration
31 year, or when the vessel was registered in another jurisdiction for the
32 immediately preceding year. The excise tax on vessels required to be
33 registered in this state on June 30, 1983, shall be paid by June 30,
34 1983.

35 **Sec. 9.** RCW 82.50.400 and 1993 c 238 s 7 are each amended to read
36 as follows:

37 (1) An annual excise tax is imposed on the owner of any travel
38 trailer or camper for the privilege of using such travel trailer or

1 camper in this state. The excise tax hereby imposed shall be due and
2 payable to the department of licensing or its agents at the time of
3 registration of a travel trailer or camper. Whenever an application is
4 made to the department of licensing or its agents for a license for a
5 travel trailer or camper there shall be collected, in addition to the
6 amount of the license fee or renewal license fee, the amount of the
7 excise tax imposed by this chapter, and no dealer's license or license
8 plates, and no license or license plates for a travel trailer or camper
9 may be issued unless such tax is paid in full. No additional tax shall
10 be imposed under this chapter upon any travel trailer or camper upon
11 the transfer of ownership thereof, if the tax imposed by this chapter
12 with respect to such travel trailer or camper has already been paid for
13 the registration year or fractional part thereof in which such transfer
14 occurs. Violation of this subsection is a ~~((misdemeanor))~~ violation of
15 RCW 46.16.010 (1)(a) and (2), and penalties apply.

16 (2) Persons who are required to license travel trailers or campers
17 under chapter 46.16 RCW and who license travel trailers or campers in
18 another state or foreign country to avoid the Washington travel trailer
19 or camper tax are ~~((guilty of a gross misdemeanor and are liable for~~
20 ~~such unpaid excise tax))~~ in violation of RCW 46.16.010 (1)(a) and (2),
21 and penalties apply. The department of revenue may assess and collect
22 the unpaid excise tax under chapter 82.32 RCW, including the penalties
23 and interest provided in chapter 82.32 RCW.

24 **Sec. 10.** RCW 88.02.118 and 1996 c 184 s 4 are each amended to read
25 as follows:

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

37 (b) The monetary penalty is not less than one thousand dollars but
38 not more than ten thousand dollars for each violation.

1 (2) The penalty provided in this section is due and payable when
2 the person incurring it receives a notice in writing from the state
3 patrol describing the violation and advising the person that the
4 penalty is due. The state patrol may, upon written application for
5 review, received within fifteen days, remit or mitigate a penalty
6 provided for in this section or discontinue an action to recover the
7 penalty upon such terms it deems proper and may ascertain the facts in
8 a manner and under rules it deems proper. If the amount of the penalty
9 is not paid to the state patrol within fifteen days after receipt of
10 the notice imposing the penalty, or application for remission or
11 mitigation has not been made within fifteen days after the violator has
12 received notice of the disposition of the application, the attorney
13 general shall bring an action in the name of the state of Washington in
14 the superior court of Thurston county or of any other county in which
15 the violator resides or does business, to recover the penalty,
16 administrative fees, and attorneys' fees. In all such actions, the
17 procedure and rules of evidence are the same as an ordinary civil
18 action except as otherwise provided in this chapter. All penalties
19 recovered under this section shall be paid into the state treasury and
20 credited to the state patrol highway account of the motor vehicle fund
21 for the license fraud task force.

22 **Sec. 11.** RCW 82.32.090 and 1996 c 149 s 15 are each amended to
23 read as follows:

24 (1) If payment of any tax due on a return to be filed by a taxpayer
25 is not received by the department of revenue by the due date, there
26 shall be assessed a penalty of five percent of the amount of the tax;
27 and if the tax is not received on or before the last day of the month
28 following the due date, there shall be assessed a total penalty of ten
29 percent of the amount of the tax; and if the tax is not received on or
30 before the last day of the second month following the due date, there
31 shall be assessed a total penalty of twenty percent of the amount of
32 the tax. No penalty so added shall be less than five dollars.

33 (2) If payment of any tax assessed by the department of revenue is
34 not received by the department by the due date specified in the notice,
35 or any extension thereof, the department shall add a penalty of ten
36 percent of the amount of the additional tax found due. No penalty so
37 added shall be less than five dollars.

1 (3) If a warrant be issued by the department of revenue for the
2 collection of taxes, increases, and penalties, there shall be added
3 thereto a penalty of five percent of the amount of the tax, but not
4 less than ten dollars.

5 (4) If the department finds that all or any part of a deficiency
6 resulted from the disregard of specific written instructions as to
7 reporting or tax liabilities, the department shall add a penalty of ten
8 percent of the amount of the additional tax found due because of the
9 failure to follow the instructions. A taxpayer disregards specific
10 written instructions when the department of revenue has informed the
11 taxpayer in writing of the taxpayer's tax obligations and the taxpayer
12 fails to act in accordance with those instructions unless the
13 department has not issued final instructions because the matter is
14 under appeal pursuant to this chapter or departmental regulations. The
15 department shall not assess the penalty under this section upon any
16 taxpayer who has made a good faith effort to comply with the specific
17 written instructions provided by the department to that taxpayer.
18 Specific written instructions may be given as a part of a tax
19 assessment, audit, determination, or closing agreement, provided that
20 such specific written instructions shall apply only to the taxpayer
21 addressed or referenced on such documents. Any specific written
22 instructions by the department of revenue shall be clearly identified
23 as such and shall inform the taxpayer that failure to follow the
24 instructions may subject the taxpayer to the penalties imposed by this
25 subsection.

26 (5)(a) If the department finds that all or any part of the
27 deficiency resulted from an intent to evade the tax payable hereunder,
28 a further penalty of fifty percent of the additional tax found to be
29 due shall be added.

30 (b) There is a rebuttable presumption of a tax deficiency and
31 intent to avoid and evade the tax under the motor vehicle excise tax
32 under chapter 82.44 RCW, the aircraft excise tax under chapter 82.48
33 RCW, the watercraft excise tax under chapter 82.49 RCW, the trailers
34 and campers excise tax under chapter 82.50 RCW, or use tax under
35 chapter 82.12 RCW, if there is a finding resulting from a proceeding
36 brought under RCW 46.16.010, 47.68.255, 82.48.020, 82.49.010, or
37 88.02.118, that the person failed to properly register or license a
38 motor vehicle, an aircraft, a watercraft, a trailer, or a camper.

1 (6) The aggregate of penalties imposed under subsections (1), (2),
2 and (3) of this section shall not exceed thirty-five percent of the tax
3 due, or twenty dollars, whichever is greater. This subsection does not
4 prohibit or restrict the application of other penalties authorized by
5 law.

6 (7) The department of revenue may not impose both the evasion
7 penalty and the penalty for disregarding specific written instructions
8 on the same tax found to be due.

9 (8) For the purposes of this section, "return" means any document
10 a person is required by the state of Washington to file to satisfy or
11 establish a tax or fee obligation that is administered or collected by
12 the department of revenue, and that has a statutorily defined due date.

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