

**RCW 88.02.400 Evasive registration and excise tax evasion—**

**Penalty.** (1) It is a gross misdemeanor punishable as provided under chapter 9A.20 RCW for any person owning a vessel subject to taxation under chapter 82.49 RCW to:

(a) Register a vessel in another state to avoid Washington state vessel excise tax required under chapter 82.49 RCW; or

(b) Obtain a vessel dealer's license for the purpose of evading excise tax on vessels under chapter 82.49 RCW.

(2) For a second or subsequent offense, the person convicted is also subject to a fine equal to four times the amount of avoided taxes and fees, which may not be suspended, except as provided in RCW 10.05.180.

(3) Excise taxes owed and fines assessed must be deposited in the manner provided under RCW 46.16A.030(6). [2019 c 459 s 5; 2019 c 423 s 205; 2010 c 161 s 1007; 2003 c 53 s 414; 2000 c 229 s 6; 1999 c 277 s 10; 1996 c 184 s 4; 1993 c 238 s 4; 1987 c 149 s 7. Formerly RCW 88.02.118.]

**Reviser's note:** This section was amended by 2019 c 423 s 205 and by 2019 c 459 s 5, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

**Finding—Intent—2019 c 459:** See note following RCW 10.05.180.

**Finding—Intent—Effective date—2019 c 423:** See notes following RCW 82.08.0273.

**Effective date—Intent—Legislation to reconcile chapter 161, Laws of 2010 and other amendments made during the 2010 legislative session—2010 c 161:** See notes following RCW 46.04.013.

**Intent—Effective date—2003 c 53:** See notes following RCW 2.48.180.

**Effective date—2000 c 229:** See note following RCW 46.16A.030.

**Effective date—1996 c 184:** See note following RCW 46.16A.030.

**Effective date—1987 c 149:** See note following RCW 88.02.710.