

**RCW 82.38.270 Violations—Penalties.** (1) It is unlawful for a person to:

- (a) Have dyed special fuel in the fuel supply tank of a vehicle that is licensed or required to be licensed for highway use or maintain dyed special fuel in bulk storage for highway use, unless the person maintains an uncanceled dyed special fuel user license or is otherwise exempt under this chapter;
- (b) Hold dyed special fuel for use, intended use, sale, or intended sale in a manner in violation of this chapter;
- (c) Evade a tax or fee imposed under this chapter;
- (d) File a false statement of a material fact regarding the administration and enforcement of this chapter or otherwise commit any fraud or make a false representation on a fuel tax license application, fuel tax refund application, fuel tax return, fuel tax record, or fuel tax refund claim;
- (e) Act as a fuel licensee unless the person holds an uncanceled fuel license issued by the department authorizing the person to engage in that business;
- (f) Knowingly assist another person to evade a tax or fee imposed by this chapter;
- (g) Knowingly operate a conveyance for the purpose of hauling, transporting, or delivering fuel in bulk and not possess an invoice, bill of sale, or other statement showing the name, address, and tax license number of the seller or consignor, the destination, the name, address, and tax license number of the purchaser or consignee, and the number of gallons;
- (h) Refuse to permit the department or its authorized representative to examine the person's books, papers, records, storage facilities, and equipment used in conjunction with the use, distribution, or sale of fuel;
- (i) Display, or cause to permit to be displayed, or to have in possession, any fuel license knowing the same to be fictitious, or to have been suspended, canceled, revoked, or altered;
- (j) Lend to, or knowingly permit the use of, by one not entitled thereto, any fuel license issued to the person lending it or permitting it to be used;
- (k) Display or to represent as one's own any fuel license not issued to the person displaying the same;
- (l) Use or to conspire with any governmental official, agent, or employee for the use of any requisition, purchase order, or any card or any authority to which the person is not specifically entitled by government regulations, for the purpose of obtaining any fuel or other inflammable petroleum products upon which the fuel tax has not been paid;
- (m) Sell or dispense natural gas or propane for their own use or the use of others into tanks of vehicles powered by this fuel when the vehicle does not display a valid decal or other identifying device as provided in RCW 82.38.075;
- (n) Knowingly display, or cause to permit to be displayed, or possess, a fictitious or altered international fuel tax agreement decal or license;
- (o) Fail to display, or improperly display, a valid international fuel tax agreement decal associated with a valid international fuel tax agreement license;

(p) Operate a motor vehicle as provided in RCW 82.38.090(3) without having first obtained a license as required by this chapter; and

(q) Offer for sale as taxed fuel, fuel which the seller knows or has reason to know to be untaxed.

(2) (a) A single violation of subsection (1)(a) and (b) of this section is a gross misdemeanor under chapter 9A.20 RCW.

(b) Multiple violations of subsection (1)(a) and (b) of this section and violations of subsection (1)(c) through (g) of this section are a class C felony under chapter 9A.20 RCW.

(3) Violations of subsection (1)(h) through (q) of this section are a gross misdemeanor under chapter 9A.20 RCW.

(4) In addition to other penalties and remedies provided by law, the court must order a person or corporation found guilty of violating subsection (1)(c) through (g) of this section to:

(a) Pay the tax or fee evaded plus interest, commencing at the date the tax or fee was first due, at the rate of twelve percent per year, compounded monthly; and

(b) Pay a penalty of 100 percent of the tax evaded.

(5) The tax imposed by this chapter is held in trust by the licensee until paid to the department, and a licensee who appropriates the tax to the licensee's own use or to any use other than the payment of the tax is guilty of a felony or gross misdemeanor in accordance with the theft and anticipatory provisions of Title 9A RCW. A person, partnership, corporation, or corporate officer who fails to pay to the department the tax is personally liable to the state for the amount of the tax. [2024 c 1 s 11; 2013 c 225 s 127; 2007 c 515 s 30; 2003 c 358 s 14; 2000 2nd sp.s. c 4 s 10; 1995 c 287 s 4; 1979 c 40 s 19; 1977 c 26 s 4; 1971 ex.s. c 175 s 28.]

**Effective date—2024 c 1:** See note following RCW 46.87.020.

**Effective date—2013 c 225:** See note following RCW 82.38.010.

**Effective date—2007 c 515:** See note following RCW 82.38.030.

**Captions not law—2003 c 358:** "Captions used in this act are not part of the law." [2003 c 358 s 16.]

**Effective dates—2000 2nd sp.s. c 4 ss 4-10:** See note following RCW 43.89.010.