

**RCW 82.87.140 Tax criminal penalties.** (1) Any taxpayer who knowingly attempts to evade payment of the tax imposed under this chapter is guilty of a class C felony as provided in chapter 9A.20 RCW.

(2) Any taxpayer who knowingly fails to pay tax, make returns, keep records, or supply information, as required under this title, is guilty of a gross misdemeanor as provided in chapter 9A.20 RCW. [2021 c 196 s 15.]

**Automatic expiration date and tax preference performance statement exemption—2021 c 196:** See note following RCW 82.87.010.