

RCW 42.20.070 Misappropriation and falsification of accounts by public officer. Every public officer, and every other person receiving money on behalf or for or on account of the people of the state or of any department of the state government or of any bureau or fund created by law in which the people are directly or indirectly interested, or for or on account of any county, city, town, or any school, diking, drainage, or irrigation district, who:

(1) Appropriates to his or her own use or the use of any person not entitled thereto, without authority of law, any money so received by him or her as such officer or otherwise; or

(2) Knowingly keeps any false account, or makes any false entry or erasure in any account, of or relating to any money so received by him or her; or

(3) Fraudulently alters, falsifies, conceals, destroys, or obliterates any such account; or

(4) Willfully omits or refuses to pay over to the state, its officer or agent authorized by law to receive the same, or to such county, city, town, or such school, diking, drainage, or irrigation district or to the proper officer or authority empowered to demand and receive the same, any money received by him or her as such officer when it is a duty imposed upon him or her by law to pay over and account for the same,
is guilty of a class B felony and shall be punished by imprisonment in a state correctional facility for not more than fifteen years. [2003 c 53 s 219; 1992 c 7 s 37; 1909 c 249 s 317; RRS s 2569. Prior: Code 1881 s 890; 1873 p 202 s 92; 1854 p 91 s 83.]

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