

**RCW 47.68.255 Evasive registration.** A person who is required to register an aircraft under this chapter and who registers an aircraft in another state or foreign country evading the Washington aircraft excise tax is guilty of a gross misdemeanor. 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, no part of which may be suspended, except as provided in RCW 10.05.180. Excise taxes owed and fines assessed must be deposited in the manner provided under RCW 46.16A.030(6). [2019 c 459 s 4; 2019 c 423 s 204; 2010 c 161 s 1147; 2003 c 53 s 266; 2000 c 229 s 3; 1999 c 277 s 6; 1996 c 184 s 3; 1993 c 238 s 2.]

**Reviser's note:** This section was amended by 2019 c 423 s 204 and by 2019 c 459 s 4, 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.