

**RCW 46.10.505 Failure to register a snowmobile—Penalty, circumstances when.** (1) It is a gross misdemeanor, punishable as provided under chapter 9A.20 RCW, for a resident, as identified in RCW 46.16A.140, to:

(a) Knowingly fail to register a snowmobile within fifteen days of receiving or refusing a notice issued by the department under RCW 46.93.210; or

(b) Register a snowmobile in another state to avoid retail sales and use taxes under chapters 82.08 and 82.12 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). [2021 c 216 § 7; 2017 c 218 § 3.]

**Effective date—2021 c 216:** See note following RCW 46.09.420.

**Finding—Intent—Effective date—2017 c 218:** See notes following RCW 46.09.495.