

6673-S

Sponsor(s): Senate Committee on Transportation (originally sponsored by Senators Owen and Wood)

Brief Description: Combatting fuel tax evasion.

SB 6673-S - DIGEST

(DIGEST AS ENACTED)

Declares that the tax required by chapter 82.36 RCW, to be collected by the seller, is held in trust by the seller until paid to the department, and a seller who appropriates or converts the tax collected to his or her own use or to any use other than the payment of the tax to the extent that the money required to be collected is not available for payment on the due date as prescribed in this chapter is guilty of a crime.

Provides that a person, partnership, corporation, or corporate officer who fails to collect the tax imposed by this section, or who has collected the tax and fails to pay it to the department in the manner prescribed by this chapter, is personally liable to the state for the amount of the tax.

Provides that every application for a distributor's license must contain the designated information to the extent it applies to the applicant.

Declares that an applicant who makes a false statement of a material fact on the application may be prosecuted for false swearing as defined by RCW 9A.72.040.

Establishes a fuel tax advisory group.

Requires DOL to draft legislation by December 1, 1996, to merge chapters 82.36, 82.38, and 82.42 RCW.