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It shall be unlawful for any person to:

(1) Refuse, or knowingly and intentionally fail to make and file any statement required by this chapter in the manner or within the time required;

(2) Knowingly and with intent to evade or to aid in the evasion of the tax imposed herein to make any false statement or conceal any material fact in any record, return, or affidavit provided for in this chapter;

(3) Conduct any activities requiring a license under this chapter without a license or after a license has been suspended, surrendered, canceled, or revoked;

(4) Fail to keep and maintain the books and records required by this chapter.

Except as otherwise provided by law, any person violating any of the provisions of this chapter shall be guilty of a gross misdemeanor and shall, upon conviction thereof, be sentenced to pay a fine of not less than five hundred dollars nor more than one thousand dollars and costs of prosecution, or imprisonment for not more than one year, or both.

The fine and imprisonment provided for in this section shall be in addition to any other penalty imposed by any other provision of this chapter.

Passed the House February 21, 1977. Passed the Senate March 4, 1977. Approved by the Governor March 17, 1977. Filed in Office of Secretary of State March 17, 1977.

CHAPTER 27 [House Bill No. 110] DRIVER'S LICENSE AND INSTRUCTION PERMIT FEES—DISTRIBUTION

AN ACT Relating to driver's license fees; and amending section 4, chapter 25, Laws of 1965 as last amended by section 20, chapter 293, Laws of 1975 1st ex. sess. and RCW 46.68.041.

Be it enacted by the Legislature of the State of Washington:

Section 1. Section 4, chapter 25, Laws of 1965 as last amended by section 20, chapter 293, Laws of 1975 1st ex. sess. and RCW 46.68.041 are each amended to read as follows:

(1) The department shall forward all funds accruing under the provisions of chapter 46.20 RCW together with a proper identifying, detailed report to the state treasurer who shall deposit such moneys to the credit of the highway safety fund except as otherwise provided in this section.

(2) One dollar of each fee collected for a temporary instruction permit shall be deposited in the $((\frac{driver}{driver}))$ traffic safety education account in the general fund.

(3) Out of each fee of ((five)) six dollars collected for a driver's license, the sum of ((three)) four dollars and ten cents shall be deposited in the highway safety fund, and one dollar and ninety cents shall be deposited in the general fund.

Passed the House February 22, 1977. Passed the Senate March 4, 1977. Approved by the Governor March 17, 1977. Filed in Office of Secretary of State March 17, 1977.