

CHAPTER 274
[Engrossed Senate Bill No. 444]
MOBILE HOMES AND TRAVEL TRAILERS EXCISE,
DISTRIBUTION--GIFT TAXES,
TRANSFERS SUBJECT TO TAX

AN ACT Relating to revenue and taxation amending section 82.50.160. chapter 15, Laws of 1961 and RCW 82.50.160; amending section 83.56.030, chapter 15, Laws of 1961 and RCW 83.56.030; repealing section 60, chapter 149, Laws of 1967 ex. sess. and RCW 82.50.260; declaring an emergency and making an effective date.
BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 82.50.160, chapter 15, Laws of 1961 and RCW 82.50.160 are each amended to read as follows:

The county auditor shall regularly, when remitting motor vehicle excise taxes, pay to the state treasurer the excise taxes collected under this chapter (~~(, which shall be credited by the state treasurer to the motor vehicle excise fund)~~). The treasurer shall then distribute such funds quarterly on the first day of the month of January, April, July and October of each year in the following amount: Twenty percent to cities and towns for the use thereof apportioned ratably among such cities and towns on the basis of population; twenty percent to counties for the use thereof to be apportioned ratably among such counties on the basis of moneys collected in such counties from the excise taxes imposed under this chapter; and sixty percent for schools to be distributed by the superintendent of public instruction and apportioned ratably among such school districts on the basis of moneys collected in such districts from the excise taxes imposed under this chapter. No portion of the funds distributed to school districts under this section shall be considered available revenues of the school district in computing state equalization support under RCW 28.41.130.

Sec. 2. Section 83.56.030, chapter 15, Laws of 1961 and RCW 83.56.030 are each amended to read as follows:

(1) For year 1941 and each calendar year thereafter a tax, computed as provided in this chapter, shall be imposed upon the privi-

lege of transferring property by gift during such calendar years, by any individual resident or nonresident of the state of Washington; which tax shall apply whether the transfer is in trust or otherwise, whether the gift is direct or indirect, and whether the property is real or personal, tangible or intangible; as to residents of this state, the tax shall apply to the transfer by gift of any property whatsoever, excepting only property, real or tangible personal, permanently located outside this state; but, in the case of a nonresident, shall apply to a transfer only if the property is real or tangible personal, permanently located within the state of Washington; the tax shall not apply to a transfer made on or before March 21, 1941.

(2) In case of (a) a transfer of community property, real or personal, tangible or intangible, by one spouse or by both spouses to a person other than a member of the community, or (b) a transfer of separate property, real or personal, tangible or intangible, by one spouse to a person other than a member of the community to which transfer the other spouse consents on the gift tax return of the donor, two gifts shall be deemed to have been made, one by each spouse and each for one-half of the whole value of the property transferred.

(3) The tax shall not apply to a transfer of property in trust where the power to revest in the donor title to such property is vested in the donor, either alone or in conjunction with any person not having a substantial adverse interest in the disposition of such property or the income therefrom, but the relinquishment or termination of such power (other than the donor's death) shall be considered to be a transfer by the donor by gift of the property subject to such power, and any payment of the income therefrom to a beneficiary other than the donor shall be considered to be a transfer by the donor of such income by gift.

NEW SECTION. Sec. 3. Section 60, chapter 149, Laws of 1967 ex. sess. and RCW 82.50.260 are each hereby repealed.

NEW SECTION. Sec. 4. This 1969 amendatory act is necessary for the immediate preservation of the public peace, health and safety,

the support of the state government and its existing public institutions, and shall take effect July 1, 1969.

Passed the Senate May 12, 1969
Passed the House May 11, 1969
Approved by the Governor May 23, 1969
Filed in office of Secretary of State May 23, 1969

CHAPTER 275
[Engrossed Senate Bill No. 577]
INTOXICATING LIQUOR--
INTERLOCKING BUSINESS INTERESTS--
LIQUOR IMPORTERS LICENSE--
WINE, CREDIT ALLOWANCES

AN ACT Relating to intoxicating liquor; amending section 90A added to chapter 62, Laws of 1933 ex. sess. by section 2, chapter 48, Laws of 1945, as amended by section 12, chapter 178, Laws of 1969 1st ex. sess. and RCW 66.28.020; amending section 23-J added to chapter 62, Laws of 1933 ex. sess. by section 1, chapter 217, Laws of 1937 and RCW 66.24.160; and amending section 14, chapter 21, Laws of 1969 1st ex. sess. (uncodified).

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 90A added to chapter 62, Laws of 1933 ex. sess. by section 2, chapter 48, Laws of 1945, as amended by section 12, chapter 178, Laws of 1969 1st ex. sess. and RCW 66.28.020 are each amended to read as follows:

No manufacturer or wholesaler of, or person otherwise dealing in, distilled spirits, or person financially interested, directly or indirectly, in such business, whether resident or nonresident, shall have any financial interest, direct or indirect, in the business of any licensed wine importer or wine wholesaler or licensed beer importer or beer wholesaler, nor shall any manufacturer or wholesaler of, or person otherwise dealing in, distilled spirits own any of the property upon which such licensed persons conduct their business, nor shall any such licensed person under any arrangement whatsoever, conduct his business upon property in which any manufacturer or wholesaler of, or person otherwise dealing in, distilled spirits has any interest, nor shall any manufacturer or wholesaler of, or person otherwise dealing in, distilled spirits advance money or moneys'