

CHAPTER 173.

[S. B. 269.]

WAR LIQUOR TAX.

AN ACT imposing and providing for the collection of a tax on retail sales of alcoholic liquor to be known as the War Liquor Tax, providing for the distribution of such tax to the state, counties and cities and towns, imposing duties on certain state officers, creating a state fund to be known as the War Liquor Tax Fund, making an appropriation, and providing when said act shall take effect.

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

SECTION 1. As used in this act, the word "board" shall mean the Washington State Liquor Control Board; and the term "retail selling price" shall mean the total amount of money, including all state and Federal taxes, which, except for the tax hereby imposed, passes with respect to a retail sale of alcoholic liquor from the buyer to the Board. The tax imposed by this act shall be known as the War Liquor Tax.

Terms defined.

SEC. 2. In addition to all other taxes now imposed with respect to alcoholic liquors or the sale thereof, from and after April 1, 1943, there is hereby levied and there shall be collected a tax at the rate of ten per cent (10%) upon the retail selling price of all alcoholic liquors sold by the Board. Said tax shall be computed, stated and collected separately on each retail sale to the purchaser, and shall be collected by the Board from said purchaser at the time the retail selling price is paid.

War liquor tax imposed.

Collected separately at time of sale.

SEC. 3. On or before the 15th day of each month beginning with the month of May, 1943, the Board shall pay over to the State Treasurer all monies collected by it under this act during the preceding month. Upon receipt of such monies the State Treasurer shall credit the same to a fund which is hereby created to be known as the War Liquor Tax Fund.

Remit to Treasurer monthly.

Fund created.

Distribution semi-annually.

SEC. 4. On or before the 15th day of July and January of each year all monies in the War Liquor Tax Fund on the first day of such month shall be distributed by the State Treasurer to the state, and the counties and cities and towns of this state in the following proportions:

35% to general fund. 15% to counties.

(4-a) Thirty five per cent (35%) thereof shall be distributed to the General Fund of the state;

(4-b) Fifteen per cent (15%) thereof shall be distributed to and divided among the counties of the state in accordance with the following computation:

Population basis of distribution.

The share coming to each county shall be determined by a division among the counties according to the relation which the population of the unincorporated area of such county, as shown by the last Federal census, bears to the total combined population of the total combined unincorporated areas of all counties, as shown by the last Federal census;

50% to cities.

(4-c) Fifty per cent (50%) thereof shall be distributed to and divided among incorporated cities and towns of the state in accordance with the following computation:

Population basis of distribution.

The share coming to each incorporated city or town shall be determined by a division among the incorporated cities and towns according to the relation which the population of each incorporated city or town, as shown by the last Federal census, bears to the total combined population of all incorporated cities and towns, as shown by the last Federal census:

Proviso.

Provided, That if any city or town shall have been incorporated subsequent to the last Federal census, such city or town shall, subject to the provisions of this section, be entitled to distribution of funds as herein provided and until the next Federal census, on the basis of the official population used in the incorporation proceedings; and computations for distribution shall be made accordingly.

The State Auditor shall furnish the State Trea-

surer with the data and computations necessary for making such distributions.

SEC. 5. There is hereby appropriated from the War Liquor Tax Fund the sum of ten million dollars (\$10,000,000), or so much thereof as may be necessary for the purpose of making the apportionments and distributions of revenue from the War Liquor Tax provided by this act to the General Fund of the state, and to the counties and cities and towns of this state.

Appropriation.

SEC. 6. All monies received by any county under this act shall be used exclusively for the protection of the public health, maintenance and operation of county roads, the Superior Court, and the Sheriff's office of said county; and all monies received by any incorporated city or town under the provisions of this act shall be expended exclusively for health, police protection and protection from loss by fire in such city or town.

Purposes for which may be used.

SEC. 7. In case it be adjudged that any or all of the revenue derived from this act cannot be lawfully apportioned or distributed as provided herein, then the portion of such revenue as to which such method of apportionment and distribution is adjudged invalid shall be apportioned and distributed to the General Fund of the state.

SEC. 8. This act is necessary for the immediate support of the State of Washington and its existing governmental institutions, and shall take effect on April 1, 1943.

Effective April 1, 1943.

Passed the Senate March 6, 1943.

Passed the House March 9, 1943.

Approved by the Governor March 19, 1943.