

(4) Protecting the state against illegal or inequitable assessments.

Repeal.

SEC. 15. The following acts or parts of acts are hereby repealed: (1) Chapter 154, Laws of 1909; (2) section 1, chapter 58, Laws of 1953 and RCW 79.44-.150; and (3) section 2, chapter 58, Laws of 1953 and RCW 79.44.160.

Severability.

SEC. 16. If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

Passed the Senate March 5, 1963.

Passed the House March 3, 1963.

Approved by the Governor March 9, 1963.

CHAPTER 21.

[S. B. 121.]

MOTOR VEHICLES—USE TAX.

AN ACT relating to revenue and taxation; and amending section 82.12.045, chapter 15, Laws of 1961, and RCW 82.12.045.

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

RCW 82.12.045 amended.

SECTION 1. Section 82.12.045, chapter 15, Laws of 1961, and RCW 82.12.045 are each amended to read as follows:

Motor vehicle use tax. Collection by county auditor or director of licenses—Remittance.

In the collection of the use tax on motor vehicles, the tax commission may designate the county auditors of the several counties of the state as its collecting agents. Upon such designation, it shall be the duty of each county auditor to collect the tax at the time an applicant applies for the registration of, and transfer of title to, the motor vehicle, except in the following instances: (1) Where the applicant ex-

hibits a dealer's report of sale showing that the retail sales tax has been collected by the dealer; (2) where the application is for the renewal of registration; (3) where the applicant presents a written statement signed by the tax commission, or its duly authorized agent showing that no use tax is legally due; (4) where the applicant presents satisfactory evidence showing that the retail sales tax or the use tax has been paid by him on the vehicle in question. The term "motor vehicle," as used in this section means and includes all motor vehicles, trailers and semitrailers used, or of a type designed primarily to be used, upon the public streets and highways, for the convenience or pleasure of the owner, or for the conveyance, for hire or otherwise, of persons or property, including fixed loads, facilities for human habitation, and vehicles carrying exempt licenses. It shall be the duty of every applicant for registration and transfer of certificate of title who is subject to payment of tax under this section to declare upon his application the value of the vehicle for which application is made, which shall consist of the consideration paid or contracted to be paid therefor. Any person wilfully misrepresenting, or failing or refusing to declare upon his application, such value shall be guilty of a gross misdemeanor.

Each county auditor who acts as agent of the tax commission shall at the time of remitting license fee receipts on motor vehicles subject to the provisions of this section pay over and account to the state treasurer for all use tax revenue collected under this section, after first deducting as his collection fee the sum of fifty cents for each motor vehicle upon which the tax has been collected. All revenue received by the state treasurer under this section shall be credited to the general fund. The auditor's collection fee shall be deposited in the county current expense fund. A duplicate of the county audi-

tor's transmittal report to the state treasurer shall be forwarded forthwith to the tax commission.

Any applicant who has paid use tax to a county auditor under this section may apply to the tax commission for refund thereof if he has reason to believe that such tax was not legally due and owing. No refund shall be allowed unless application therefor is received by the tax commission within two years after payment of the tax. Upon receipt of an application for refund the tax commission shall consider the same and issue its order either granting or denying it and if refund is denied the taxpayer shall have the right of appeal as provided in RCW 82.32.170, 82.32.180 and 82.32.190.

The provisions of this section shall be construed as cumulative of other methods prescribed in chapters 82.04 to 82.32, inclusive, for the collection of the tax imposed by this chapter. The tax commission shall have power to promulgate such rules and regulations as may be necessary to administer the provisions of this section. Any duties required by this section to be performed by the county auditor may be performed by the director of licenses but no collection fee shall be deductible by said director in remitting use tax revenue to the state treasurer.

Passed the Senate February 6, 1963.

Passed the House March 2, 1963.

Approved by the Governor March 9, 1963.