

air, the compression of which serves only as a cushion or airlift pumping systems, when located in private residences or in apartment houses of less than six families;

((5)) (6) Unfired pressure vessels containing liquefied petroleum gases.

Passed the House February 16, 1972.

Passed the Senate February 11, 1972.

Approved by the Governor February 22, 1972.

Filed in Office of Secretary of State February 23, 1972.

CHAPTER 87

[House Bill No. 86]

MOTOR VEHICLE EXCISE TAXES--

CODE CORRECTIONS

AN ACT Relating to motor vehicle excise taxes; reenacting section 82.44.150, chapter 15, Laws of 1961 as last amended by section 1, chapter 80, Laws of 1971 ex. sess. and by section 2, chapter 199, Laws of 1971 ex. sess. and RCW 82.44.150; and declaring an emergency.

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

Section 1. Section 82.44.150, chapter 15, Laws of 1961 as last amended by section 1, chapter 80, Laws of 1971 ex. sess. and by section 2, chapter 199, Laws of 1971 ex. sess. and RCW 82.44.150 are each reenacted to read as follows:

(1) The director of motor vehicles shall on the twenty-fifth day of February, May, August and November of each year, commencing with November, 1971, advise the state treasurer of the total amount of motor vehicle excise taxes remitted to the department of motor vehicles during the preceding calendar quarter ending on the last day of March, June, September and December, respectively, except for those payable under RCW 82.44.030 and RCW 82.44.070, from motor vehicle owners residing within each municipality which has levied a tax under RCW 35.58.273, which amount of excise taxes shall be determined by the director as follows:

The total amount of motor vehicle excise taxes remitted to the department, except those payable under RCW 82.44.030 and 82.44.070, from each county shall be multiplied by a fraction, the numerator of which is the population of the municipality residing in such county, and the denominator of which is the total population of the county in which such municipality or portion thereof is located. The product of this computation shall be the amount of excise taxes from motor vehicle owners residing within such municipality or portion thereof.

Where the municipality levying a tax under RCW 35.58.273 is located in more than one county, the above computation shall be made by county, and the combined products shall provide the total amount of motor vehicle excise taxes from motor vehicle owners residing in the municipality as a whole. Population figures required for these computations shall be supplied to the director by the office of program planning and fiscal management, who shall adjust the fraction annually.

(2) On the first day of the months of January, April, July, and October of each year, the state treasurer shall make the following apportionment and distribution of all moneys remaining in the motor vehicle excise fund: PROVIDED, That the July apportionment shall be credited to the fiscal year in which the collections are made: A sum equal to seventeen percent thereof shall be paid to cities and towns in the proportions and for the purposes hereinafter set forth; a sum equal to eighty-one and thirty-four one hundredths percent of all motor vehicle excise tax receipts including those levied and collected on behalf of a municipality imposing a tax authorized by RCW 35.56.273, shall be allocable to the state school equalization fund and credited and transferred each year in the following order of priority:

(a) The amount, not less than \$2,250,000 required and certified by the state finance committee each year as being necessary for payment of principal of and interest on bonds issued pursuant to chapter 234, Laws of 1957 in the ensuing twelve months and any additional amount required by the covenants of such bonds shall be transferred to the 1957 public school building bond redemption fund.

(b) The amount required and certified by the state finance committee each year as being necessary for payment of principal of and interest on bonds authorized by chapter 26, Laws of 1963 extraordinary session in the ensuing twelve months and any additional amounts required by the covenants of such bonds shall be transferred to the 1963 public school building bond retirement fund.

(c) The amount required to remit to a municipality the proceeds of the tax authorized under RCW 35.58.273 shall be remitted to the municipality levying such tax.

(d) Any remaining amounts from the motor vehicle excise taxes not required for debt service on the above bond issues or to be remitted to a municipality as required under subsection (c) of this subsection shall be transferred and credited to the general fund.

(3) Any amounts remaining in the motor vehicle excise fund after making the distributions provided for in subsection (2) of this section shall be transferred to the general fund.

(4) The amount payable to cities and towns shall be apportioned among the several cities and towns within the state

ratably, on the basis of the population as last determined by the board.

(5) When so apportioned, the amount payable to each such city and town shall be transmitted to the city treasurer thereof, and shall be utilized by such city or town for the purposes of police and fire protection and the preservation of the public health therein, and not otherwise. In case it be adjudged that revenue derived from the excise tax imposed by this chapter cannot lawfully be apportioned or distributed to cities or towns, all moneys directed by this section to be apportioned and distributed to cities and towns shall be credited and transferred to the state general fund.

(6) The amount required under subsection (2)(c) of this section to be remitted by the state treasurer to the treasurer of any municipality levying such tax shall not exceed in any one calendar year the amount of locally generated tax revenues other than the excise tax imposed under RCW 35.58.273, which shall have been budgeted by such municipality to be collected in such year for any public transportation purposes including but not limited to operating costs, capital costs and debt service on general obligation or revenue bonds issued for such purposes.

NEW SECTION. Sec. 2. This 1972 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 immediately.

EXPLANATORY NOTE

RCW 82.44.150 was amended twice during the 1971 extraordinary session, each without reference to the other.

(a) Section 1, chapter 80, Laws of 1971 ex. sess. added a proviso to the first sentence of subsection (2) as follows "PROVIDED, That the July apportionment shall be credited to the fiscal year in which the collections are made".

(b) Section 2, chapter 199, Laws of 1971 ex. sess. amended subsection (1) as follows:

"(1) The director of motor vehicles shall on the twenty-fifth day of February, May, August and November of each year, commencing with November, 1971, advise the state treasurer of the total amount of motor vehicle excise taxes remitted to the department of motor vehicles during the preceding calendar quarter ending on the last day of March, June, September and December, respectively, except for those payable under RCW 82.44.030 and RCW 82.44.070, from motor vehicle

owners residing within each municipality which has levied a tax under RCW 35.58.273, which amount of excise taxes shall be determined by the director as follows:

The total amount of motor vehicle excise taxes remitted to the department, except those payable under RCW 82.44.030 and 82.44.070, from each county shall be multiplied by a fraction, the numerator of which is the population of the municipality residing in such county, and the denominator of which is the total population of the county in which such municipality or portion thereof is located. The product of this computation shall be the amount of excise taxes from motor vehicle owners residing within such municipality or portion thereof. Where the municipality levying a tax under RCW 35.58.273 is located in more than one county, the above computation shall be made by county, and the combined products shall provide the total amount of motor vehicle excise taxes from motor vehicle owners residing in the municipality as a whole. Population figures required for these computations shall be supplied to the director by the office of program planning and fiscal management, who shall adjust the fraction annually."

As these amendments appear to be in different respects the purpose of this bill is to give effect to both by reenacting the section with both amendments included therein.

Passed the House January 25, 1972.

Passed the Senate February 18, 1972.

Approved by the Governor February 22, 1972.

Filed in Office of Secretary of State February 23, 1972.

Chapter 88

[Engrossed House Bill No. 159]

EXPLOSIVES

AN ACT Relating to the use, storage, and purchase of explosives; providing for fees for user's and purchaser's licenses; amending section 1, chapter 111, Laws of 1931 as last amended by section 1, chapter 72, Laws of 1970 ex. sess. and RCW 70.74.010; amending section 2, chapter 111, Laws of 1931 as last amended by section 4, chapter 137, Laws of 1969 ex. sess.