

is required, the license may be granted in cases where the female has attained the age of seventeen years or the male has attained the age of seventeen years. Such affidavit may be subscribed and sworn to before any person authorized to administer oaths. Anyone knowingly swearing falsely to any of the statements contained in the affidavits mentioned in this section shall be deemed guilty of perjury and punished as provided by the laws of the state of Washington.

Passed the House February 18, 1985.

Passed the Senate April 9, 1985.

Approved by the Governor April 18, 1985.

Filed in Office of Secretary of State April 18, 1985.

CHAPTER 83

[House Bill No. 149]

PERSONAL PROPERTY—ACTIONS THAT WOULD JEOPARDIZE TAX COLLECTION—DISTRAINT PAPERS

AN ACT Relating to taxation of personal property; and amending RCW 84.56.090.

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

Sec. 1. Section 84.56.090, chapter 15, Laws of 1961 and RCW 84.56-.090 are each amended to read as follows:

Whenever in the judgment of the assessor or the county treasurer personal property is being removed or is about to be removed without the limits of the state, or is being dissipated or about to be dissipated, or is being or about to be sold, disposed of, or removed from the county so as to jeopardize collection of taxes, the treasurer shall immediately prepare papers in distraint, which shall contain a description of the personal property being or about to be removed ((or)), dissipated, sold, disposed of, or removed from the county so as to jeopardize collection of taxes, the amount of the tax, the amount of accrued interest at the rate provided by law from the date of delinquency, and the name of the owner or reputed owner, and he shall without demand or notice distraint sufficient goods and chattels belonging to the person charged with such taxes to pay the same with interest at the rate provided by law from the date of delinquency, together with all accruing costs, and shall advertise and sell said property as provided in RCW 84.56.070.

If said personal property is being removed or is about to be removed from the limits of the state, is being dissipated or about to be dissipated, or is being or about to be sold, disposed of, or removed from the county so as to jeopardize collection of taxes, at any time subsequent to the first day of January in any year, and prior to the levy of taxes thereon, the taxes upon such property so distrained shall be computed upon the rate of levy for

state, county and local purposes for the preceding year; and all taxes collected in advance of levy under this section and RCW 84.56.120, together with the name of the owner and a brief description of the property assessed shall be entered forthwith by the county treasurer upon the personal property tax rolls of such preceding year, and all collections thereon shall be considered and treated in all respects, and without recourse by either the owner or any taxing unit, as collections for such preceding year. Property on which taxes are thus collected shall thereupon become discharged from the lien of any taxes that may thereafter be levied in the year in which payment or collection is made.

Whenever property has been removed from the county wherein it has been assessed, on which the taxes have not been paid, then the county treasurer, or his deputy, shall have the same power to distrain and sell said property for the satisfaction of said taxes as he would have if said property were situated in the county in which the property was taxed, and in addition thereto said treasurer, or his deputy, in the distraint and sale of property for the payment of taxes, shall have the same powers as are now by law given to the sheriff in making levy and sale of property on execution.

Passed the House February 20, 1985.

Passed the Senate April 9, 1985.

Approved by the Governor April 18, 1985.

Filed in Office of Secretary of State April 18, 1985.

CHAPTER 84

[Substitute House Bill No. 565]

COUNTY TREASURER AS LOCAL GOVERNMENT FISCAL AGENT

AN ACT Relating to county fiscal agents; and amending RCW 39.46.030, 39.44.130, and 43.80.125.

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

Sec. 1. Section 3, chapter 167, Laws of 1983 and RCW 39.46.030 are each amended to read as follows:

(1) The state and local governments are authorized to establish a system of registering the ownership of their bonds or other obligations as to principal and interest, or principal only. Registration may include, without limitation: (a) A book entry system of recording the ownership of a bond or other obligation whether or not a physical instrument is issued; or (b) recording the ownership of a bond or other obligation together with the requirement that the transfer of ownership may only be effected by the surrender of the old bond or other obligation and either the reissuance of the old bond or other obligation or the issuance of a new bond or other obligation to the new owner.