

Indian wars, or the Spanish-American war or the Philippine insurrection, in the First World War, or Second World War or Korean conflict, or Viet Nam conflict, and the indigent wives, husbands, widows, widowers and minor children of such indigent or deceased veterans, to be disbursed for such relief by such board of county commissioners: PROVIDED, That if the funds on deposit, less outstanding warrants, residing in the veteran's relief fund on the first Tuesday in September exceed the expected yield of one and one-~~((quarter))~~eighth cents per thousand dollars of assessed value against the taxable property of the county, the county commissioners may levy a lesser amount: PROVIDED FURTHER, That the costs incurred in the administration of said veteran's relief fund shall be computed by the county treasurer not less than annually and such amount may then be transferred from the veteran's relief fund as herein provided for to the county current expense fund.

NEW SECTION. Sec. 6. Sections 4 through 6 of this 1973 amendatory act shall be effective on and after January 1, 1974.

NEW SECTION. Sec. 7. Except as otherwise in this 1973 amendatory act provided, this 1973 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 immediately.

Passed the Senate September 15, 1973.

Passed the House September 15, 1973.

Approved by the Governor September 22, 1973.

Filed in Office of Secretary of State September 24, 1973.

CHAPTER 5
[House Bill No. 190]
PROPERTY TAX REFUNDS

AN ACT Relating to revenue and taxation; amending section 84.69.050, chapter 15, Laws of 1961 and RCW 84.69.050; amending section 84.69.060, chapter 15, Laws of 1961 and RCW 84.69.060; amending section 84.69.070, chapter 15, Laws of 1961 as last amended by section 1, chapter 114, Laws of 1963 and RCW 84.69.070; amending section 84.69.100, chapter 15, Laws of 1961 and RCW 84.69.100; and declaring an emergency.

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

Section 1. Section 84.69.050, chapter 15, Laws of 1961 and RCW 84.69.050 are each amended to read as follows:

The part of the refund representing amounts paid to the state shall be paid from the county general fund and the state auditor

shall, upon the next succeeding settlement with the county, certify this amount refunded to the county: PROVIDED, That when a statewide refund of tax funds pursuant to state levies is required, the state auditor and department of revenue shall authorize adjustment procedures whereby counties may deduct from property tax remittances to the state the amount required to cover the state's portion of the refunds.

Sec. 2. Section 84.69.060, chapter 15, Laws of 1961 and RCW 84.69.060 are each amended to read as follows:

Refunds ordered under this chapter with respect to county and state taxes shall be paid by checks drawn upon the appropriate fund by the county treasurer: PROVIDED, That in making refunds on a county or district wide basis, the county treasurer may make an adjustment on the next property tax payment due for the amount of the refund unless the taxpayer requests immediate refund.

Sec. 3. Section 84.69.070, chapter 15, Laws of 1961 as last amended by section 1, chapter 114, Laws of 1963 and RCW 84.69.070 are each amended to read as follows:

Refunds ordered with respect to taxing districts shall be paid by checks drawn by the county treasurer upon such available funds, if any, as the taxing districts may have on deposit in the county treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to such taxing district and on deposit in the county treasury. When such refunds are made as a result of taxes paid under levies or statutes adjudicated to be illegal or unconstitutional all administrative costs including interest paid on the refunds incurred by the county treasurer in making such refunds shall be a charge against the funds of such districts and/or the state on a pro rata basis until the county current expense fund is fully reimbursed for the administrative expenses incurred in making such refund: PROVIDED, That whenever orders for refunds of ad valorem taxes promulgated by boards of county commissioners and unpaid checks shall expire and become void as provided in RCW 84.69.110, then any moneys remaining in a refund account established by the county treasurer for any taxing district may be transferred by the county treasurer from such refund account to the county current expense fund to reimburse the county for the administrative expense incurred in making refunds as prescribed herein. Any excess then remaining in the taxing district refund account may then be transferred by the county treasurer to the current expense fund of the taxing district for which the tax was originally levied and collected.

Sec. 4. Section 84.69.100, chapter 15, Laws of 1961 and RCW 84.69.100 are each amended to read as follows:

Refunds of taxes made pursuant to RCW 84.69.010 through

84.69.090 shall include interest at the rate of five percent per annum from the date of collection of the portion refundable or from the date of claim for refund, whichever is later; PROVIDED, That refunds on a state, county, or district wide basis during 1973 shall not commence to accrue interest until six months following the date of the final order of the court. No written protest by individual taxpayers need to be filed to receive a refund pursuant to this 1973 amendatory act.

NEW SECTION. Sec. 4. This 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.

Passed the Senate September 12, 1973.

Passed the House September 14, 1973.

Approved by the Governor September 22, 1973.

Filed in Office of Secretary of State September 24, 1973.

CHAPTER 6

[Substitute House Bill No. 221]

FOOD STAMPS--RESALE--

PENALTIES

AN ACT Relating to food stamps; adding a new section to chapter 9.91 RCW; and defining crimes and prescribing penalties.

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

NEW SECTION. Section 1. There is added to chapter 9.91 RCW a new section to read as follows:

Any person who resells food stamps manufactured under the food stamp program established pursuant to RCW 74.04.500, 74.04.505 and 74.04.510, or food purchased therewith, and any person who knowingly purchases such resold stamps or food, shall (1) if the face value of the stamps or food transferred be one hundred dollars or more, be guilty of a gross misdemeanor and (2) if the face value of the stamps or food transferred be less than one hundred dollars, shall be guilty of a misdemeanor.

Passed the Senate September 15, 1973.

Passed the House September 15, 1973.

Approved by the Governor September 22, 1973.

Filed in Office of Secretary of State September 24, 1973.