CHAPTER 54.  
[H. B. 74.] 
PROVIDING FOR A PRIVILEGE TAX ON EXPRESS COMPANIES.

An Act providing a method for the assessment and collection of an excise or privilege tax from express companies doing business in this state, and declaring an emergency.

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

Section 1. That any person or persons, joint stock association or corporation, wherever organized or incorporated, engaged in the business of conveying to, from or through this State, or any part thereof, money, packages, gold, silver plate or any articles by express service as distinguished from the ordinary freight lines of transportation of merchandise and property in this state, shall be deemed to be an express company.

Sec. 2. Every express company, as defined in section one hereof, doing business in this state, shall annually, between the first and thirtieth day of April, after passage of this act, under oath of the person constituting such company, if a person, or under oath of the president, treasurer, superintendent or chief officer in this state, of such association or corporation, if an association or corporation, make and file with the State Board of Tax Commissioners a statement, in such form as the Board may prescribe, containing the following facts:

1st. The name of the person, or persons, association or corporation.

2nd. Under the laws of what state or country organized.

3rd. The location of its principal office.

4th. The name and postoffice address of the president, secretary, auditor, treasurer, superintendent and general manager.

5th. The name and postoffice address of the chief officer, or managing agent of the company in this state.

6th. The entire receipts (including all sums earned or charged, whether actually received or not), for business done within this state, including its proportion of gross
receipts for business done by such company within this state in connection with other companies.

7th. Such other facts and information as the said Board may require in the form of return prescribed by it. Blanks for making the above statement shall be prepared and furnished any express company by the said Board.

Sec. 3. The State Board of Tax Commissioners shall proceed to ascertain and determine, on or before the first Monday in July, the entire gross receipts of each of said express companies for business done within the State of Washington for the year next preceding the first day of April, and the amount so ascertained shall, in such instances, be held and deemed to be the gross receipts of such express company for business done within the State of Washington for the year under consideration.

Sec. 4. The Board may adjourn from time to time until the business before it is finally disposed of. In case of failure or refusal of any express company to make the statement required by law, or furnish the Board any information requested by it, the Board shall inform itself as best it may on the matters necessary to be known in order to discharge its duty. And at any time after the meeting of the Board on the first Monday in June, and before the gross receipts of any express company for business done within the State of Washington are determined, any person, company or corporation interested shall have the right, on written application, to appear before the Board and be heard in the matter of such determination. After the determination of the amount of the gross receipts of any express company for business done in the State of Washington and before the certification of the State Board of Tax Commissioners of such amount, the Board may, on the application of any person, company or corporation interested, or on its own motion, review and correct its findings, in such manner as may seem to it to be just and proper.

Sec. 5. In case any express company shall refuse, fail or neglect to make and file the statement or schedule, as provided for in this act, such company shall be subject to a penalty of five hundred dollars ($500.00), and an addi-
tional penalty of one hundred dollars ($100.00) for each
day's omission after the 30th day of April to file its state-
ment, said penalty to be recovered by action in the name
of the state, and, on collection, paid into the state treas-
ury to the credit of the general fund of the state. The
Attorney General, on request of the State Board of Tax
Commissioners, shall institute such action against any
such person or persons, joint stock company or corpora-
tion so delinquent in any court of competent jurisdiction
in this state.

SEC. 6. The State Board of Tax Commissioners shall
have power to require the president, secretary, treasurer,
receiver, superintendent, managing agent, or other officer,
or employee, or agent, of any express company, or any
person, joint stock company or corporation, engaged in
the express business, to attend before the Board, and bring
with him for the inspection of the Board, any books or
papers, of such person or persons, joint stock company
or corporation, in his possession, or under his control, and
to testify under oath, touching any matter relating to the
organization or business of such person or persons, joint
stock company, or corporation. Any member of the
Board is authorized and empowered to administer such
oath. Any officer, employee or agent, who shall refuse to
attend before the Board when requested so to do, or shall
refuse to bring with him and submit for the inspection of
the Board, any books, records or papers in his possession,
custody or control, or shall refuse to answer any questions
put to him by the Board or any member thereof, touching
the organization or business of such person, persons, joint
stock company or corporation, shall be deemed guilty of a
misdemeanor, and on conviction thereof, shall be fined, not
more than five hundred dollars ($500.00) nor less than
one hundred dollars ($100.00).

SEC. 7. The State Board of Tax Commissioners shall
on the first Monday in August, annually, enter the amount
of gross receipts of express companies doing business in
this state, for the year then preceding the first day
of April, as determined as provided for in section three of
this act in a book provided for that purpose. It shall be the duty of the State Treasurer, annually, to collect from each such express company, doing business in this state, a sum in the nature of an excise or privilege tax, to be computed by taking five percentum of the amount fixed by the State Board of Tax Commissioners as the gross receipts of such express company for business done within the State of Washington for the year next preceding the first day of April, as determined and certified by the State Board of Tax Commissioners: Provided, Nothing contained in this act shall exempt or relieve any express company from the assessment and taxation of their tangible property in the manner authorized and provided by law. All taxes collected under the provisions of this act shall be credited to the state general fund.

Sec. 8. If any express company fails or refuses to pay the said tax as provided for in section seven before the 30th day of September, annually, the State Treasurer shall proceed to collect the tax, together with interest, at the rate of fifteen per centum per annum, by suit instituted by the Attorney General, whose duty it shall be, upon the request of the State Treasurer, or upon request of the State Board of Tax Commissioners, to prosecute any and all proceedings for the collection of such tax.

Sec. 9. An emergency exists and this act shall take effect April 1, 1907.

Passed the House February 21st, 1907.
Passed the Senate February 21st, 1907.
Approved by the Governor March 1st, 1907.