

moval of any member of the board by the tribunal shall disqualify such member for reappointment.

Passed the Senate February 2, 1943.

Passed the House February 26, 1943.

Approved by the Governor March 3, 1943.

CHAPTER 60.

[S. B. 65.]

TAXES—PRIVILEGE TAX ON CERTAIN FOOD FISH AND SHELLFISH.

AN ACT providing for a privilege tax on crabs, tuna and chinook salmon, prescribing the duties of certain officers, defining offenses, providing penalties and creating a lien on canneries, packing plants, scows, boats and their fishing equipment for such taxes and fees, amending section 1, chapter 125, Laws of 1941 (sec. 5704-1, Rem. Supp. 1941), repealing chapter 84, Laws of 1939 (sec. 5703-1, Rem. Rev. Stat.) and declaring that this act shall take effect March 31, 1943.

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

Amendments. SECTION 1. That section 1, chapter 125, Laws of 1941 (sec. 5704-1, Rem. Supp. 1941) be amended to read as follows:

Tax to be levied. Section 1. There shall be paid to the Treasurer of the State of Washington by every person, firm or corporation engaged in packing and/or canning crabs and tuna within the districts of Columbia River, Puget Sound, Willapa Harbor and Grays Harbor for the privilege of engaging in packing and/or canning crabs and tuna within said districts the sums herein mentioned which shall be in addition to the license fees provided by law upon all crabs and tuna received or purchased for canning or canned by such persons, firms or corporations within said districts as follows:

Rate of tax. On all crabs, fifteen cents (15¢) per case.

A case for the purposes of this act shall be held to contain forty-eight (48) one pound cans, bottles or their equivalent in weight. Definition.

On all tuna at the rate of fifteen cents (15¢) per hundred pounds. Rate of tax.

There shall be paid to the Treasurer of the State of Washington by every person, firm or corporation operating within the districts of Columbia River, Puget Sound, Willapa Harbor and Grays Harbor as a buyer, curer, freezer, broker, wholesaler or retail dealer of crabs and tuna for the privilege of operating within the said districts as a buyer, curer, freezer, broker, wholesaler or retail dealer of crabs and tuna the sums herein mentioned which shall be in addition to the license fees provided by law upon all crabs and tuna handled by such person, firm or corporation as follows: Privilege tax on crab and tuna.

On all crabs five cents (5¢) per dozen. Rate of tax:

On all tuna at the rate of fifteen cents (15¢) per hundred pounds.

There shall be paid to the Treasurer of the State of Washington by every person, firm or corporation operating within the Columbia River district as a canner, curer, buyer, freezer, broker, wholesaler or retail dealer of chinook salmon for the privilege of operating within said district as a canner, curer, buyer, freezer, broker, wholesaler or retail dealer of chinook salmon the sum of one-half cent ($\frac{1}{2}$ ¢) per pound on all chinook salmon handled by such person, firm or corporation between August 11 and September 30, both inclusive, in any year, which shall be in addition to all other license fees provided by law. Privilege tax on chinook salmon.

Rate of tax.

Time limit.

The privilege fees herein provided for shall be collected but once and shall be collected from the licensee first handling such crabs, tuna and/or chinook salmon either as a packer, canner, curer, freezer, broker, buyer, wholesaler or retail dealer, and in order that this end may be accomplished, the Director of Fisheries and the State Treasurer are hereby Tax to be collected from first operator.

authorized to determine finally any dispute arising out of the operation and enforcement of this section.

The privilege fees herein provided for shall be paid to the State Treasurer on March 1 and September 1 or at such other times as the Director of Fisheries may order and direct. For the purposes of determining the amount of crabs, tuna and/or chinook salmon handled, each person, firm or corporation subject to the provisions of this act shall furnish the State Treasurer with a report showing the total number and/or pounds of crabs, tuna and/or chinook salmon received, the total weight to be computed in the whole or round, stated separately upon blanks furnished upon request by the Director of Fisheries.

The privilege fees herein required shall constitute a first lien upon the cannery, packing plant, buildings, scow, boat and its equipment used in the canning, handling or transporting of the said crabs, tuna and/or chinook salmon.

The State Treasurer and the Director of Fisheries shall have and hereby are granted the right and power to make such rules, regulations and orders and require such reports to be made as in their judgment shall be necessary to insure the collection and payment of the privilege fees herein required and may in their discretion require a bond from any person, firm or corporation licensed, guaranteeing the payment of such privilege fees.

It shall be unlawful for any person to falsify any of the reports or to violate any of the rules, regulations or orders made or required by the State Treasurer or the Director of Fisheries or to violate any of the provisions of this act.

The privilege fees herein provided for shall be paid on all crabs, tuna and/or chinook salmon handled regardless of where taken or caught, it being the intention that every person, firm or corporation operating as a packer, canner, curer, freezer, broker,

Date of
payment
of tax.

Tax to
constitute
lien.

State to
make rules.

Require
reports.

Unlawful
acts.

Fees to be
paid on all
operations.

Intention.

buyer, wholesaler or retail dealer of crabs, tuna and/or chinook salmon shall pay the fees herein provided for the privilege of operating as a packer, canner, curer, freezer, broker, buyer, wholesaler or retail dealer of crabs, tuna and/or chinook salmon.

Privilege fee.

Any person, firm or corporation violating any of the provisions of this act shall be guilty of a misdemeanor and upon conviction thereof shall be fined not less than two hundred fifty dollars (\$250) nor more than one thousand dollars (\$1,000), or imprisonment in the county jail for not less than thirty (30) days nor more than six (6) months, or by both such fine and imprisonment.

Penalty section.

Every Justice of the Peace shall have jurisdiction concurrent with the Superior Court of all misdemeanors committed in violation of this act and to impose any punishment in this act provided for such offenses.

Justice of peace has concurrent jurisdiction.

SEC. 2. That chapter 84, Laws of 1939 (sec. 5703-1, Rem. Rev. Stat.) be repealed.

Repeals.

SEC. 3. This act is necessary for the support of the state government and its existing public institutions and shall take effect March 31, 1943.

Effective date.

Passed the Senate February 5, 1943.

Passed the House February 24, 1943.

Approved by the Governor March 4, 1943.