

## CHAPTER 109.

[ H. B. 141. ]

## INTOXICATING LIQUOR REVENUE—DISTRIBUTION.

AN ACT relating to distribution of intoxicating liquor revenue and amending section 1, chapter 187, Laws of 1949, and RCW 43.66.090 through RCW 43.66.120.

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

SECTION 1. Section 1, chapter 187, Laws of 1949 (heretofore codified as RCW 43.66.090 through RCW 43.66.120) is divided and amended as set forth in sections 2 through 5 of this act. Division and amendment.

SEC. 2. (RCW 43.66.090) When excess funds are distributed, all moneys subject to distribution shall be disbursed as follows: Enacted without amendment.

Fifty percent to the general fund of the state, ten percent to the counties of the state, and forty percent to the incorporated cities and towns of the state.

SEC. 3. (RCW 43.66.100) With respect to the ten percent share coming to the counties, the distribution shall be among them in accordance with the following computation: Distribution among counties.

The share coming to each eligible county shall be determined by a division among the eligible counties according to the relation which the population of the unincorporated area of such eligible county, as shown by the last federal or official county census, whichever is the later, bears to the population of the total combined unincorporated areas of all eligible counties, as shown by such census: *Provided*, That no county in which the sale of liquor is forbidden in the unincorporated area thereof as the result of an election shall be entitled to share in such distribution. "Unincorporated area" means all that portion of any county not included within the limits of incorporated cities and towns.

SEC. 4. (RCW 43.66.110) With respect to the forty percent share coming to the incorporated cities and towns, the distribution shall be among them in accordance with the following computation:

The share coming to each eligible city or town shall be determined by a division among the eligible cities and towns according to the relation which the population of each eligible incorporated city or town, as shown by the last federal census, bears to the total combined population of all eligible incorporated cities and towns, as shown by the last federal census; and any city or town incorporated hereafter shall be included in the computations and distributions on the basis of the official population used in the incorporation proceedings: *And provided*, That no city or town in which the sale of liquor is forbidden as the result of an election shall be entitled to any share in such distribution.

Vetoed.

SEC. 5. (RCW 43.66.120) The computations for distribution between counties and between cities and towns shall be made by the state auditor, who shall also immediately following the official publication of every federal census and so often as necessary, by reason of local option elections, file with the board a list certified by him showing the fractional proportions, in terms of percent or otherwise, coming to each county and city or town in the state. The board shall make payment to each eligible county and municipality in the proportions shown on the certified list last filed with it by the state auditor: *Provided*, That if any city or town has been incorporated subsequent to the last federal census, it shall be entitled to distribution of funds as herein provided on the basis of the official population used in the incorporation proceedings, and computations for distribution shall be made accordingly.

Passed the House February 7, 1955.

Passed the Senate March 2, 1955.

Approved by the Governor March 9, 1955, with the exception of sections 4 and 5, which are vetoed.

**Note: Excerpt of Governor's Veto Message reads as follows:**

"\* \* \* As originally introduced, the apparent purpose of this bill was to authorize the use of the last federal or official county census, whichever was the later, for the purpose of determining the distribution of liquor profits to counties. Sections 4 and 5 of the bill relate to the proportionate distribution of such profits to cities. Apparently these sections were included for technical reasons merely because they were a portion of chapter 187, Laws of 1949 as originally enacted. However, Sections 4 and 5 were later amended to delete certain language contained in the original 1949 act. Subsequent to 1949 the legislature enacted chapter 96, Laws of 1951, creating a State Census Board. In this act it was provided that the population estimates of the Board be used for the allocation and payment to cities of certain state funds. The inclusion of sections 4 and 5 in this bill raises a serious question as to whether, as a matter of statutory construction, the content of such sections supersedes the 1951 act. I feel certain that such result was not intended by the legislature and in order to remove any doubt as to the effect of these provisions I am disapproving the same. For these reasons, sections 4 and 5 of this bill are vetoed and the remainder is approved."

## CHAPTER 110.

[ H. B. 41. ]

### TAXATION—LATE PAYMENTS—PENALTIES.

AN ACT relating to revenue and taxation; prescribing penalties; and amending section 9, chapter 9, Laws of 1951 first extraordinary session and RCW 82.32.090.

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

SECTION 1. Section 9, chapter 9, Laws of 1951 first extraordinary session and RCW 82.32.090 are each amended to read as follows: Amendment.

If payment of any tax due is not received by the tax commission by the last day of the month in which the tax becomes due, there may be added to the tax a penalty of ten percent of the amount of the tax; and if the tax is not received within forty days of the due date, there may be added an additional penalty of five percent of the amount of the tax; and if the tax is not received within seventy days of the due date, there may be added an ad- Penalties for late payments.