

the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House March 9, 1955.

Passed the Senate March 9, 1955.

Approved by the Governor March 16, 1955.

CHAPTER 207.

[H. B. 253.]

TAXATION—MOTOR VEHICLE FUEL EXCISE.

AN ACT relating to the motor vehicle fuel tax; and amending section 43, chapter 269, Laws of 1951 and RCW 82.36.020, and section 3, chapter 58, Laws of 1933 and section 2, chapter 84, Laws of 1943 and section 1, chapter 151, Laws of 1953 and RCW 82.36.040, 82.36.070 and 82.36.080.

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

SECTION 1. Section 43, chapter 269, Laws of 1951 and RCW 82.36.020 are each amended to read as follows: Amendment.

Every distributor shall pay, in addition to any other taxes provided by law, an excise tax to the director of six and one-half cents for each gallon of motor vehicle fuel sold, distributed or used by him in the state: *Provided*, That under such regulations as the director may prescribe sales or distribution of motor vehicle fuel may be made by one licensed distributor to another licensed distributor free of the tax. Excise tax paid by distributor.

In the computation of the tax, one-quarter of one percent of the net gallonage otherwise taxable shall be deducted by the distributor before computing the tax due, on account of the losses sustained through handling. Exception. The tax herein imposed shall be collected and paid to the state but once in respect to any motor vehicle fuel. Computation. Bills should be rendered by distributors to all purchasers of inflammable petroleum products of fifty gallons or more, and upon request to all purchasers of smaller lots. Bills by distributors. In the case

of sales of motor vehicle fuels, the bills shall contain a statement that the distributor has assumed the tax thereon; and in other cases the bills shall contain a statement that the purchaser is responsible for the tax, if the products are to be used for the purpose of operating a motor vehicle. The net gallonage, for purposes of tax distribution, shall be computed after deducting three-fourths of one percent therefrom. The proceeds of the amount deducted shall be paid into the motor vehicle fund. The proceeds of the net gallonage remaining shall be distributed as follows: Of the six and one-half cents collected as herein provided, five cents shall be distributed between the state, cities and counties under the provisions of RCW 46.68.090 and 46.68.100, and one-quarter cent shall be distributed to the counties directly and allocated between them as provided by RCW 46.68.120, and one and one-quarter cents shall be paid directly into the motor vehicle fund.

Purchaser responsible. Distribution of tax proceeds.

Distribution between state, cities, and counties.

Amendment.

SEC. 2. Section 3, chapter 58, Laws of 1933, and section 2, chapter 84, Laws of 1943, and section 1, chapter 151, Laws of 1953 (heretofore divided, combined and codified as RCW 82.36.040, 82.36.070 and 82.36.080) are amended to read as set forth in sections 3, 4 and 5 of this act.

Date tax due.

SEC. 3. (RCW 82.36.040) The amount of excise tax for each month shall be paid to the director on or before the twenty-fifth day of the next month thereafter, and if not paid prior thereto, shall become delinquent at the close of business on that day, and a penalty of one percent of such excise tax must be added thereto for delinquency: *Provided*, That in no case shall the penalty be less than twenty-five dollars nor more than five hundred dollars. If such tax and penalty is not received on or before the close of business on the last day of the month in which the payment is due an additional penalty of ten

Penalty.

Additional penalty.

percent must be added thereto in addition to penalty above provided for.

In any suit brought to enforce the rights of the state hereunder, the certificate of the director showing the amount of taxes, penalties and cost unpaid by any distributor and that the same are due and unpaid to the state shall be prima facie evidence of the facts as shown.

Director's certificate prima facie evidence.

SEC. 4. (RCW 82.36.070) The application in proper form having been accepted for filing, the filing fee paid, and the bond or other security having been accepted and approved, the director shall issue to the applicant a license to transact business as a distributor in the state subject to cancellation as provided by law.

Enacted without amendment.

License.

The license so issued by the director shall not be assignable, and shall be valid only for the distributor in whose name issued.

License not assignable.

The director shall keep and file all applications and bonds with an alphabetical index thereof, together with a record of all licensed distributors.

Each distributor shall be assigned a license number upon qualifying for a license hereunder, and the director shall issue to each such licensee a license certificate which shall be displayed conspicuously by the distributor at his principal place of business in this state. The director shall also issue separate license cards for each bulk storage plant operated by such distributor. Such license cards shall indicate the number so assigned the distributor, the location of the storage plant for which the card is used, and such other information as the director may prescribe. The license card shall be conspicuously displayed at each bulk storage plant to which it is assigned, and it shall be unlawful for any distributor to operate or maintain a bulk storage plant in this state for the purpose of storing motor fuel

License number.

License certificate.

Separate license cards.

License conspicuously displayed.

without displaying such license card as herein provided.

Controversial application.

In the event an application for a license to transact business as a distributor is filed by any person whose license has theretofore been canceled for cause by the director, or if the director is of the opinion that the application is not filed in good faith, or that the application is filed by some person as a subterfuge for the real person in interest whose license has theretofore been canceled for cause, the director, after a hearing, of which the applicant shall be given five days' notice in writing and at which the applicant may appear in person or by counsel and present testimony, may refuse to issue to such a person a license to transact business as a distributor.

Director may refuse issuance of license.

License renewed annually.

Licenses shall be renewed annually before the first day of July of each year upon application to the department, but no license shall be renewed until the applicant files with the department a new surety bond, or keeps on deposit other security in the same manner required on application for an original license.

Enacted without amendment.

SEC. 5. (RCW 82.36.080) It shall be unlawful for any person to be a distributor without first securing a license from the director.

Distributor without license.

If any person becomes a distributor without first securing the license required herein the excise tax shall be immediately due and payable on account of all motor vehicle fuel distributed or used by him. The director shall proceed forthwith to determine from the best available sources, the amount of the tax, and he shall immediately assess the tax in the amount found due, together with a penalty of one hundred percent of the tax, and shall make his certificate of such assessment and penalty. In any suit or proceeding to collect the tax or penalty, or both, such certificate shall be prima facie evidence that the person therein named is indebted to the state

Penalty.

Certificate of assessment.

Certificate prima facie evidence.

in the amount of the tax and penalty therein stated. Any tax or penalty so assessed may be collected in the manner prescribed in this chapter with reference to delinquency in payment of the tax or by an action at law, which the attorney general shall commence and prosecute to final determination at the request of the director. The foregoing remedies of the state shall be cumulative and no action taken pursuant to this section shall relieve any person from the penal provisions of this chapter.

Action at law.

Remedies cumulative.

Passed the House March 8, 1955.

Passed the Senate March 7, 1955.

Approved by the Governor March 16, 1955.

CHAPTER 208.

[Sub. H. B. 248.]

TOLL BRIDGES—AGREEMENTS BETWEEN DEPARTMENT OF HIGHWAYS AND AUTHORITY—MANETTE BRIDGE.

AN ACT authorizing agreements between the state department of highways and the Washington toll bridge authority with respect to the reconstruction and improvement of bridges located on any primary or secondary state highway; and authorizing the Washington toll bridge authority to carry out such reconstruction and improvement work and to construct additional bridges adjacent thereto and to issue revenue bonds in connection therewith; and to impose tolls for traffic over such bridge or bridges in connection therewith; and specifically authorizing construction of a toll bridge over Port Washington Narrows in Kitsap County and authorizing the reconstruction and improvement of approaches to and the imposition of tolls upon the existing Manette Bridge over Port Washington Narrows.

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

SECTION 1. Whenever the legislature shall specifically authorize, as a single project, the construction of an additional toll bridge, including approaches, and the reconstruction of an existing adjacent bridge, including approaches, and the imposition of tolls on

Legislature specifically authorizes single project.