MOTOR VEHICLES, HOUSE TRAILERS, AIRCRAFT—
EXCISE TAXES—REGISTRATION.

An Act relating to revenue and taxation; amending sections 82.44.010, 82.44.020, 82.44.050, 82.44.060 and 82.44.120, chapter 15, Laws of 1961 and RCW 82.44.010, 82.44.020, 82.44.050, 82.44.060 and 82.44.120; amending section 82.48.030, chapter 15, Laws of 1961 and RCW 82.48.030; amending sections 82.50.030, 82.50.105 and 82.50.120, chapter 15, Laws of 1961 and RCW 82.50.030, 82.50.105 and 82.50.120; and repealing sections 46.16.400, 46.16.410, 46.16.420, 46.16.430 and 46.16.440, chapter 12, Laws of 1961, as amended by sections 1 through 5, chapter 163, Laws of 1961, and RCW 46.16.400, 46.16.410, 46.16.420, 46.16.430 and 46.16.440 and providing an effective date.

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

Section 1. Section 82.44.010, chapter 15, Laws of 1961 and RCW 82.44.010 are each amended to read as follows:

For the purposes of this chapter, unless context otherwise requires:

"Motor vehicle" means all motor vehicles, trailers and semitrailers used, or of the type designed primarily to be used, upon the public streets and highways, for the convenience or pleasure of the owner, or for the conveyance, for hire or otherwise, of persons or property, including fixed loads and facilities for human habitation; but shall not include (1) vehicles carrying exempt licenses, (2) dock and warehouse tractors and their cars or trailers, lumber carriers of the type known as spiders, and all other automotive equipment not designed primarily for use upon public streets, or highways, (3) motor vehicles or their trailers used entirely upon private property, or (4) house trailers as defined in RCW 82.50.010.

"Commission" or "tax commission" means the tax commission of the state.
SEC. 2. Section 82.44.020, chapter 15, Laws of 1961 and RCW 82.44.020 are each amended to read as follows:

An excise tax is imposed for the privilege of using in the state any motor vehicle, except those operated under dealer's licenses. The annual amount of such excise shall be two percent of the fair market value of such vehicle: Provided, That in no case shall the tax be less than two dollars.

SEC. 3. Section 82.44.050, chapter 15, Laws of 1961 and RCW 82.44.050 are each amended to read as follows:

Whenever a person applies to the county auditor for a license for a motor vehicle which does not appear upon the schedule, the applicant shall apply to the county assessor of his county for computation of the amount of excise tax due. Upon any such application the assessor shall appraise the vehicle at its fair market value from such automotive guidebooks or listings or other information as he may have available and ascertain the amount of excise tax by applying to such appraisal the rate of two percent and thereupon the applicant shall be given a certificate showing the excise tax payable under this chapter.

SEC. 4. Section 82.44.060, chapter 15, Laws of 1961 and RCW 82.44.060 are each amended to read as follows:

The excise tax hereby imposed shall be due and payable to the county auditor at the time of registration of a motor vehicle. Whenever an application is made to the auditor for a license for a motor vehicle he shall collect, in addition to the amount of the license fee, the amount of the excise tax imposed by this chapter, and no dealer's license or license plates, and no license or license plates for a motor vehicle shall be issued unless such tax is paid in full. The excise tax hereby imposed shall be col-
selected for each calendar year: Provided, That the calendar year shall be divided into twelve parts corresponding to the months of the calendar year and the excise tax upon a motor vehicle license for the first time in this state after the last day of any month shall only be levied for the remaining months of the calendar year including the month in which the motor vehicle is being licensed: Provided further, That the tax shall in no case be less than two dollars.

A motor vehicle shall be deemed licensed for the first time in this state when such vehicle was not previously licensed by this state for the year immediately preceding the year in which the application for license is made.

No additional tax shall be imposed under this chapter upon any vehicle upon the transfer of ownership thereof if the tax imposed with respect to such vehicle has already been paid for the year or fraction of a year in which transfer of ownership occurs.

Sec. 5. Section 82.44.120, chapter 15, Laws of 1961 and RCW 82.44.120 are each amended to read as follows:

Whenever any person has paid a motor vehicle license fee, and together therewith has paid an excise tax imposed under the provisions of this chapter, and the director of licenses determines that the payor is entitled to a refund of the entire amount of the license fee as provided by law, then he shall also be entitled to a refund of the entire excise tax collected under the provisions of this chapter. In case the director of licenses determines that any person is entitled to a refund of only a part of the license fee so paid, the payor shall be entitled to a refund of the difference, if any, between the excise tax collected and that which should have been collected and the state treasurer shall determine the amount of such refund by reference to the applicable excise

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tax schedule prepared by the tax commission and the association of county assessors.

In case no claim is to be made for the refund of the license fee or any part thereof but claim is made by any person that he has paid an erroneously excessive amount of excise tax, the tax commission shall determine in the manner generally provided in this chapter the amount of such excess, if any, that has been paid and shall certify to the state treasurer that such person is entitled to a refund in such amount.

No refund of excise tax shall be allowed under the first paragraph of this section unless application for a refund of license fee is filed with the director of licenses within the period provided by law, and no such refund shall be allowed under the second paragraph of this section unless filed with the tax commission within ninety days after such claimed excessive excise tax was paid.

Any person authorized by the public service commission to operate a motor vehicle for the conveyance of freight or passengers for hire as a common carrier or as a contract carrier, and so operating such vehicle partly within and partly outside of this state during any calendar year, shall be entitled to a refund of that portion of the full excise tax for such vehicle for such year that the mileage actually operated by such vehicle outside the state bears to the total mileage so operated both within and outside of the state: Provided, If only one-half of the full excise fee was paid, the unpaid one-half shall be deducted from the amount of refund so determined: Provided further, If only a one-half fee was paid, and the vehicle was operated in this state more than fifty percent of the total miles operated, a balance of the tax is due equal to an amount which is the same percentage of the full excise fee as is the percentage of mileage the vehicle was operated in this state.
state minus the one-half fee previously paid, and any balance due, is payable on or before the first day of June of the year in which the amount of the excise fee due the state has been determined, and until any such balance has been paid no identification plate or permit shall be thereafter issued for such vehicle or any other vehicle owned by the same person. Any claim for such refund shall be filed with the tax commission at Olympia not later than December 31st of the calendar year following the year for which refund is claimed and any claim filed after said date shall not be allowed. When a claim is filed the applicant must therewith furnish to the commission his affidavit, verified by oath, of the mileage so operated by such vehicle during the preceding year, within the state, outside of the state, and the total of all mileage so operated.

If the commission approves the claim it shall notify the state treasurer to that effect, and the treasurer shall make such approved refunds and the other refunds herein provided for from the motor vehicle excise fund and shall mail or deliver the same to the person entitled thereto.

Any person making any false statement, in the affidavit herein mentioned, under which he obtains any amount of refund to which he is not entitled under the provisions of this section, shall be guilty of a gross misdemeanor.

SEC. 6. Section 82.48.030, chapter 15, Laws of 1961 and RCW 82.48.030 are each amended to read as follows:

The amount of the tax imposed by this chapter for each calendar year shall be one percent of the fair market value of the aircraft, as determined in the manner provided in this chapter: Provided, That the calendar year shall be divided into twelve parts corresponding to the months of the calendar year and the excise tax upon an aircraft registered for
the first time in this state after the last day of any month shall only be levied for the remaining months of the calendar year including the month in which the aircraft is being registered: Provided further, That the minimum amount payable shall be three dollars.

An aircraft shall be deemed registered for the first time in this state when such aircraft was not previously registered by this state for the year immediately preceding the year in which application for registration is made.

Sec. 7. Section 82.50.030, chapter 15, Laws of 1961 and RCW 82.50.030 are each amended to read as follows:

The rate and measure of tax imposed by this chapter for each calendar year shall be one percent of the fair market value of the house trailer, as determined in the manner provided in this chapter: Provided, That the calendar year shall be divided into twelve parts corresponding to the months of the calendar year and the excise tax upon a house trailer used for the first time in this state after the last day of any month shall only be levied for the remaining months of the calendar year including the month in which the house trailer is first used: Provided further, That the minimum amount of tax payable shall be two dollars.

A house trailer shall be deemed used for the first time in this state when such vehicle was not previously licensed by this state for the year immediately preceding the year in which application for license is made.

Sec. 8. Section 82.50.105, chapter 15, Laws of 1961 and RCW 82.50.105 are each amended to read as follows:

On or before the fifteenth day of February of each calendar year, the director shall cause to be
RCW 82.50.120 amended.

Unlawful removal of trailer.

Repeal.

mailed to the owners of house trailers, of record, notice of the amount of tax payable during the calendar year. Said notice shall contain a legal description of the house trailer, prominent notice of penalties, due dates, and such other information as may be required by the director. If the tax is not paid within thirty days of the date payable, the director shall issue a notice of delinquency which may be mailed to the trailer owner, which notice shall advise of the delinquency, and demand immediate payment. If payment is not made within thirty days of the issuance of said notice, the director may forward a notification of delinquency to the county sheriff of the county wherein the trailer is located, requesting distraint of said trailer.

Sec. 9. Section 82.50.120, chapter 15, Laws of 1961 and RCW 82.50.120 are each amended to read as follows:

It shall be unlawful for any owner or other person to remove a house trailer from the real property on which it is situated after the tax hereunder shall become due and payable without payment of the excise tax hereunder or under RCW 82.44.020.

Sec. 11. Sections 1 through 10 of this act shall take effect on January 1, 1964.

Passed the Senate February 21, 1963.
Passed the House March 12, 1963.
Approved by the Governor March 26, 1963.

CHAPTER 200.
[ Sub. S. B. 356. ]

ELECTIONS.