

shall be served in the manner provided by law for the service of summons in civil actions, or in such other manner as may be prescribed by order of the court. For the benefit of every riparian owner abutting on a stream or river flowing from such lake, a copy of the notice of hearing shall be published at least once a week for two consecutive weeks before the time set for hearing in a newspaper in each county or counties wherein located, said notice to contain a brief statement of the reasons and necessity for such application.

Passed the House February 14, 1963.

Passed the Senate March 11, 1963.

Approved by the Governor March 26, 1963.

CHAPTER 244.

[H. B. 53.]

RETAIL SALES TAX—VENDING MACHINE SALES.

AN ACT relating to revenue and taxation; amending section 82.08.010, chapter 15, Laws of 1961, and RCW 82.08.010; and amending section 82.08.080, chapter 15, Laws of 1961, and RCW 82.08.080.

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

SECTION 1. Section 82.08.010, chapter 15, Laws of 1961, and RCW 82.08.010 are each amended to read as follows:

For the purposes of this chapter:

(1) "Selling price" means the consideration, whether money, credits, rights, or other property, expressed in the terms of money paid or delivered by a buyer to a seller, all without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expenses whatsoever paid or accrued and without any deduction on

RCW 82.08.010
amended.

Retail sales
tax.
Definitions.

Retail sales
tax.
Definitions.

account of losses; but shall not include the amount of cash discount actually taken by a buyer; and shall be subject to modification to the extent modification is provided for in RCW 82.08.080;

(2) "Seller" means every person making sales at retail or retail sales to a buyer or consumer, whether as agent, broker, or principal;

(3) "Buyer" and "consumer" include, without limiting the scope hereof, every individual, receiver, assignee, trustee in bankruptcy, trust, estate, firm, copartnership, joint venture, club, company, joint stock company, business trust, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, non-profit, or otherwise, municipal corporation, quasi municipal corporation, and also the state, its departments and institutions and all political subdivisions thereof, irrespective of the nature of the activities engaged in or functions performed, and also the United States or any instrumentality thereof;

(4) The meaning attributed in chapter 82.04 to the terms "tax year," "taxable year," "person," "company," "sale," "sale at retail," "retail sale," "sale at wholesale," "wholesale sale," "business," "engaging in business," "cash discount," "successor," "consumer," "in this state" and "within this state" shall apply equally to the provisions of this chapter.

RCW 82.08.080
amended.

SEC. 2. Section 82.08.080, chapter 15, Laws of 1961, and RCW 82.08.080 are each amended to read as follows:

Vending ma-
chine sales.

The commission may authorize a seller to pay the tax levied under this chapter upon sales made through vending machines and similar devices or where sales are made under conditions of business such as to render impracticable the collection of the tax as a separate item and waive collection of the tax from the customer. Where sales are made by receipt of a coin or coins dropped into a receptacle

that results in delivery of the merchandise in single purchases of smaller value than the minimum sale upon which a one cent tax may be collected from the purchaser, according to the schedule provided by the commission under authority of RCW 82.08-.060, and where the design of the sales device is such that multiple sales of items are not possible or cannot be detected so as practically to assess a tax, in such a case the selling price for the purposes of the tax imposed under RCW 82.08.020 shall be sixty percent of the gross receipts of the vending machine through which such sales are made. No such authority shall be granted except upon application to the commission and unless the commission, after hearing, finds that the conditions of the applicant's business are such as to render impracticable the collection of the tax in the manner otherwise provided. The commission, by regulation, may provide that the applicant, under this section, furnish a proper bond sufficient to secure the payment of the tax.

Passed the House March 2, 1963.

Passed the Senate March 11, 1963.

Approved by the Governor March 26, 1963.

CHAPTER 245.

[H. B. 146.]

PLATS, SUBDIVISIONS AND DEDICATIONS—NOTICE AND HEARING.

AN ACT relating to the platting, subdivision and dedication of land; amending section 6, chapter 186, Laws of 1937 and RCW 58.16.050.

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

SECTION 1. Section 6, chapter 186, Laws of 1937 and RCW 58.16.050 are each amended to read as follows:

RCW 58.16.050
amended.