

Passed the Senate January 31, 1963.

Passed the House February 14, 1963.

Approved by the Governor February 18, 1963.

**EXPLANATORY NOTE**

Explanatory note.

This bill corrects RCW 51.52.095 to read as originally enacted in 1951 c 225 § 10. The substitution of "or" for "and" was the result of a typographical error which appeared in the temporary pamphlet edition of the 1951 session laws. This error was inadvertently copied in the preparation of the bill for the reenactment of Title 51 RCW and it was thus reenacted in that form.

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**CHAPTER 7.**

[ S. B. 50. ]

**EXCISES—"SALE AT RETAIL", "RETAIL SALE" DEFINED.**

AN ACT relating to taxation; reenacting section 82.04.050, chapter 15, Laws of 1961, as last amended by section 1, chapter 293, Laws of 1961 and section 1, chapter 24, Laws of 1961 first extraordinary session, and RCW 82.04.050; and declaring an emergency.

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

RCW 82.04.050 reenacted.

**SECTION 1.** Section 82.04.050, chapter 15, Laws of 1961, as last amended by section 1, chapter 293, Laws of 1961 and section 1, chapter 24, Laws of 1961 first extraordinary session, and RCW 82.04.050 are each reenacted to read as follows:

B & O tax. "Sale at retail," "retail sale".

"Sale at retail" or "retail sale" means every sale of tangible personal property (including articles produced, fabricated, or imprinted) other than a sale to one who (a) purchases for the purpose of resale as tangible personal property in the regular course of business, or (b) installs, repairs, cleans, alters, imprints, improves, constructs, or decorates real or personal property of or for consumers, if such tangible personal property becomes an ingredient or component of such real or personal property, or (c) purchases for the purpose of consuming the property purchased in producing for sale a new article of

tangible personal property or substance, of which such property becomes an ingredient or component or as a chemical used in processing, when the primary purpose of such chemical is to create a chemical reaction directly through contact with an ingredient of a new article being produced for sale. The term also means every sale of tangible personal property to persons engaged in any business which is taxable under RCW 82.04.280, subsection (2), and 82.04.290.

The term "sale at retail" or "retail sale" shall include the sale of or charge made for tangible personal property consumed and/or for labor and services rendered in respect to the following: (a) The installing, repairing, cleaning, altering, imprinting, or improving of tangible personal property of or for consumers, excluding, however, services rendered in respect to live animals, birds and insects; (b) the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for consumers, including the installing or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation, and shall also include the sale of services or charges made for the clearing of land and the moving of earth excepting the mere leveling of land used in commercial farming or agriculture; (c) the sale of or charge made for labor and services rendered in respect to the cleaning, fumigating, razing or moving of existing buildings or structures, but shall not include the charge made for janitorial services; (d) the sale of or charge made for labor and services rendered in respect to automobile towing, armored car service and similar automotive transportation services, but not in respect to those required to report and pay taxes under chapter 82.16; (e) the sale of and charge made for the furnishing of lodging and all other

services by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property, and it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same.

The term "sale at retail" or "retail sale" shall include the sale of or charge made for personal, business or professional services, including amounts designated as interest, rents, fees, admission, and other service emoluments however designated, received by persons engaging in the following business activities: (a) amusement and recreation businesses including but not limited to golf, pool, billiards, skating, ski lifts and tows and others but excluding bowling and excluding admission charges which may be subject to county or city admissions taxes levied under authority granted in RCW 35.21.280 or chapter 36.38; (b) abstract, title insurance and escrow businesses; (c) credit bureau businesses; (d) automobile parking and storage garage businesses.

The term shall also include the renting or leasing of tangible personal property to consumers.

The term shall not include the sale of or charge made for labor and services rendered in respect to the building, repairing, or improving of any publicly owned street, place, road, highway, bridge, or trestle which is used or to be used primarily for foot or vehicular traffic, nor shall it include sales of feed, seed, fertilizer, and spray materials to persons for the purpose of producing for sale any agricultural product whatsoever, including milk, eggs, wool, fur, meat, honey, or other substances obtained from animals, birds, or insects.

Emergency.

SEC. 2. This act is necessary for the immediate preservation of the public peace, health and safety,

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

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EXPLANATORY NOTE

RCW 82.04.050 was amended in the 1961 regular session of the legislature by 1961 c 293 § 1 and was again amended in the extraordinary session of the 1961 legislature by 1961 1st ex. s. c 24 § 1 without reference to the earlier amendment. The 1961 regular session amendment provided for the inclusion within the term "sale at retail" or "retail sale", the renting or leasing of tangible personal property to consumers. The 1961 extraordinary session amendment provided for the inclusion within the term "sale at retail" or "retail sale" amusement and recreation businesses; abstract, title insurance, and escrow businesses; credit bureau businesses; and automobile parking and storage garage businesses.

Explanatory note.

As these two amendments appear to be in different respects, the purpose of this bill is to give effect to both amendments by reenacting the section with both amendments included in it.

CHAPTER 8.

[ S. B. 51. ]

PROPERTY TAX—FORECLOSURE PROCEEDINGS.

AN ACT relating to property taxes; amending section 84.64.080, chapter 15, Laws of 1961 and RCW 84.64.080; validating prior actions and proceedings; and declaring an emergency.

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

SECTION 1. Section 84.64.080, chapter 15, Laws of 1961, and RCW 84.64.080 are each amended to read as follows:

RCW 84.64.080 amended.

The court shall examine each application for judgment foreclosing tax lien, and if defense (specifying in writing the particular cause of objection) be offered by any person interested in any of said lands or lots to the entry of judgment against the same, the court shall hear and determine the matter in a summary manner, without other pleadings, and shall pronounce judgment as the right of the case may be; or said court may, in its discretion, continue

Property tax. Foreclosure proceedings—Judgment—Sale—Notice—Form of deed—Recording.