

CHAPTER 91.

[House Bill No. 275.]

PUBLIC ASSISTANCE—OVERPAYMENTS—DEBTS—
PROCEDURE.

AN ACT relating to public assistance; adding new sections to chapter 26, Laws of 1959 and to chapter 74.04 RCW.

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

New section.

SECTION 1. There is added to chapter 26, Laws of 1959 and to chapter 74.04 RCW a new section to read as follows:

Public assistance—
Overpayments or debts due state under. May be charged off—
Transferred to suspense account.

Any overpayment or debt due the state from a recipient which the director of the department deems uncollectible may be transferred from accounts receivable to a suspense account and cease to be accounted an asset: *Provided further*, That the director may charge off as finally uncollectible any overpayment or debt which he deems uncollectible at any time after six years after any person owing such overpayment or debt ceases to be a recipient of public assistance if the director and the attorney general are satisfied that there are no available and lawful means by which such overpayment or debt may thereafter be collected.

New section.

SEC. 2. There is added to chapter 26, Laws of 1959 and to chapter 74.04 RCW a new section to read as follows:

—Collection of—When—
Statute of limitations.

The director shall commence action for the collection of overpayments and debts due the state within six years after the notice of overpayment is given or within six years after the person ceases to be a recipient of public assistance, whichever is later. No proceedings for the collection of such overpayments or debts shall be begun after the expiration of such period.

Passed the House March 22, 1965.

Passed the Senate March 25, 1965.

Approved by the Governor April 6, 1965.

CHAPTER 92.

[House Bill No. 279.]

HOUSE TRAILER EXCISE TAX.

AN ACT relating to revenue and taxation; and amending section 82.50.105, chapter 15, Laws of 1961 as last amended by section 8, chapter 199, Laws of 1963 and RCW 82.50.105 and amending section 82.50.110, chapter 15, Laws of 1961 and RCW 82.50.110.

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

SECTION 1. Section 82.50.105, chapter 15, Laws of 1961 as amended by section 8, chapter 199, Laws of 1963 and RCW 82.50.105 are each amended to read as follows:

RCW 82.50.105 amended.

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

House trailer excise tax. Notice of amount of tax payable, content—Request for distraint by notice of delinquency.

SEC. 2. Section 82.50.110, chapter 15, Laws of 1961 and RCW 82.50.110 are each amended to read as follows:

RCW 82.50.110 amended.

If any excise tax due hereunder is not paid when due and payable, the unpaid tax shall bear interest

Late payment —Lien.