

contesting the statehood line of ordinary high tide as monumented or marked in compliance with the order of the state commission for harbor lines, or if no objections are filed, as monumented by the department of natural resources.

Sec. 14. There is added to chapter 8, Laws of 1965 and to chapter 43.51 RCW a new subdivision to read as set forth in sections 1 through 9 and 11 through 13 of this 1967 amendatory act.

New subdivision to chapter 43.51 RCW.

Sec. 15. This act is necessary for the immediate preservation of the public peace, health, and safety, and the support of the state government and its existing public institutions, and shall take effect immediately.

Emergency.

Passed the Senate March 8, 1967.

Passed the House March 7, 1967.

Approved by the Governor March 21, 1967.

CHAPTER 121.

[Senate Bill No. 285.]

MOTOR VEHICLE EXCISE TAX.

AN ACT relating to the motor vehicle excise tax; amending section 82.44.110, chapter 15, Laws of 1961 and RCW 82.44.110; amending section 82.44.120, chapter 15, Laws of 1961 as amended by section 5, chapter 199, Laws of 1963 and RCW 82.44.120; and amending section 82.44.140, chapter 15, Laws of 1961 and RCW 82.44.140; amending section 82.44.010, chapter 15, Laws of 1961 as amended by section 1, chapter 199, Laws of 1963 and RCW 82.44.010.

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

Section 1. Section 82.44.110, chapter 15, Laws of 1961 and RCW 82.44.110 are each amended to read as follows:

RCW 82.44.110 amended.

Taxation.
Motor vehicle
excise tax.
Disposition of
revenue.

The county auditor shall regularly, when remitting license fee receipts, pay over and account to the director of motor vehicles for the excise taxes collected under the provisions of this chapter. The director shall forthwith transmit the excise taxes to the state treasurer, ninety-eight percent of which excise tax revenue shall upon receipt thereof be credited by the state treasurer to a fund which is hereby created to be known as the motor vehicle excise fund, and two percent of which excise tax revenue shall be credited by the state treasurer to the motor vehicle fund to defray administrative and other expenses incurred by the state department of motor vehicles in the collection of the excise tax.

RCW 82.44.120
amended.

Sec. 2. Section 82.44.120, chapter 15, Laws of 1961 as amended by section 5, chapter 199, Laws of 1963 and RCW 82.44.120 are each amended to read as follows:

Refunds—
Claims—Time
limitations.

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 motor vehicles 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 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 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 ex-

cessive amount of excise tax, the department of motor vehicles 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 motor vehicles within the period provided by law, and no such refund shall be allowed under the second paragraph of this section unless filed with the department of motor vehicles within thirteen months 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 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

Refunds—
Claims—Time
limitations.

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 department of motor vehicles 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 department 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 department 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.

RCW 82.44.140
amended.

Sec. 3. Section 82.44.140, chapter 15, Laws of 1961 and RCW 82.44.140 are each amended to read as follows:

Director
may act.

Any duties required by this chapter to be performed by the county auditor may be performed by any other person designated by the director of motor vehicles and authorized by him to receive motor vehicle license fees and issue receipt therefor.

RCW 82.44.010
amended.

Sec. 4. Section 82.44.010, chapter 15, Laws of 1961 as amended by section 1, chapter 199, Laws of 1963 and RCW 82.44.010 are each amended to read as follows:

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

“Motor vehicle” means all motor vehicles, trailers and semi-trailers 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, (4) house trailers as defined in RCW 82.50.010, or (5) motor vehicles owned by nonresident military personnel of the armed forces of the United States stationed in the state of Washington provided personnel were also nonresident at the time of their entry into military service.

“Commission” or “tax commission” means the tax commission of the state.

Passed the Senate March 9, 1967.

Passed the House March 9, 1967.

Approved by the Governor March 21, 1967.