

CHAPTER 127

[Engrossed Senate Bill No. 2614]
INHERITANCE TAX--DEFERRAL REDUCTION--
TRUST CORPUS REDUCTION

AN ACT Relating to taxation; and adding a new section to chapter 83.16 RCW.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. Section 1. There is added to chapter 83.16 RCW a new section to read as follows:

When the estate consists of a trust with a life estate in the surviving spouse and a remainder and the surviving spouse has the power to invade the corpus of the trust and where payment of a tax has been deferred on the beneficial interest in a remainder pursuant to RCW 83.16.020, the surviving spouse shall pay tax on the invasion within sixty days of the receipt thereof and shall receive a reduction of the deferred tax and a reduction of the bond or return of security filed to the extent the surviving spouse by exercise of the power to invade the corpus reduces the remainder. The surviving spouse may not file a claim for such reduction with the department more often than once each calendar year. The amount of the reduction shall be determined by applying to the value of the remainder interest at date of death a fraction the numerator of which is the present amount of the reduction of the remainder and denominator of which is the present amount of the remainder.

Passed the Senate April 15, 1973.

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CHAPTER 128

[Engrossed Senate Bill No. 2621]
SNOWMOBILES--DECALS--TAX DISTRIBUTION--
JURISDICTION

AN ACT Relating to snowmobiles; amending section 4, chapter 29, Laws of 1971 ex. sess. as amended by section 20, chapter 153, Laws of 1972 ex. sess. and RCW 46.10.040; amending section 7, chapter 29, Laws of 1971 ex. sess. as amended by section 21, chapter 153, Laws of 1972 ex. sess. and RCW 46.10.070; amending section 8, chapter 29, Laws of 1971 ex. sess. as

amended by section 22, chapter 153, Laws of 1972 ex. sess. and RCW 46.10.080; amending section 15, chapter 29, Laws of 1971 ex. sess. and RCW 46.10.150; adding a new section to chapter 29, Laws of 1971 ex. sess. and to chapter 46.10 RCW; creating new sections; and declaring an emergency.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 4, chapter 29, Laws of 1971 ex. sess. as amended by section 20, chapter 153, Laws of 1972 ex. sess. and RCW 46.10.040 are each amended to read as follows:

Application for registration shall be made to the department in such manner and upon such forms as the department shall prescribe, and shall state the name and address of each owner of the snowmobile to be registered, and shall be signed by at least one such owner, and shall be accompanied by a registration fee of five dollars. Upon receipt of the application and the application fee, such snowmobile shall be registered and a registration number assigned, which shall be affixed to the snowmobile in a manner provided in RCW 46.10.070.

The registration provided in this section shall be valid for a period of one year. At the end of such period of registration, every owner of a snowmobile in this state shall renew his registration in such manner as the department shall prescribe, for an additional period of one year, upon payment of a renewal fee of five dollars.

Any person acquiring a snowmobile already validly registered under the provisions of this chapter must, within ten days of the acquisition or purchase of such snowmobile, make application to the department for transfer of such registration, and such application shall be accompanied by a transfer fee of one dollar.

A snowmobile owned by a resident of another state where registration is not required by law may be issued a nonresident registration permit valid for not more than sixty days. Application for such a permit shall state name and address of each owner of the snowmobile to be registered and shall be signed by at least one such owner and shall be accompanied by a registration fee of two dollars. The registration permit shall be carried on the vehicle at all times during its operation in this state.

The registration fees provided in this section shall be in lieu of any personal property or excise tax heretofore imposed on snowmobiles by this state or any political subdivision thereof, and no city, county, or other municipality, and no state agency shall hereafter impose any other registration or license fee on any snowmobile in this state.

The department shall make available a pair of uniform decals consistent with the provisions of RCW 46.10.070 as now or hereafter amended. In addition to the registration fee provided herein the department shall charge each applicant for registration the actual

cost of said decal, up to fifty cents per pair of decals. The department shall make available replacement decals for a fee of one dollar and fifty cents per pair.

Sec. 2. Section 7, chapter 29, Laws of 1971 ex. sess. as amended by section 21, chapter 153, Laws of 1972 ex. sess. and RCW 46.10.070 are each amended to read as follows:

The registration number assigned to each snowmobile shall be permanently affixed to and displayed upon (the right side of the front cowling of said snowmobile on a plate of such size as authorized by the department of motor vehicles) each snowmobile in such manner as provided by rules adopted by the department, and shall be maintained in a legible condition; except dealer number plates as provided for in RCW 46.10.050 may be temporarily affixed.

Sec. 3. Section 8, chapter 29, Laws of 1971 ex. sess. as amended by section 22, chapter 153, Laws of 1972 ex. sess. and RCW 46.10.080 are each amended to read as follows:

The moneys collected by the department as snowmobile registration fees shall be distributed in the following manner:

(1) Ten percent each year for the first two years after August 9, 1971, and five percent each year for each year thereafter shall be retained by the department to cover expenses incurred in the administration of this chapter.

(2) Twenty-five percent each year shall be distributed to the treasurers of those counties of this state having significant snowmobile use in such sums or upon such a formula as shall be determined by the director after consulting with and obtaining the advice of the Washington state association of counties, and shall be deposited in the county general fund and expended to defray the cost of administering this chapter.

(3) For the first two years after August 9, 1971, fifteen percent each year shall be remitted to the state treasurer for deposit into the general fund and shall be credited to the commission and shall be expended for snow removal operations at other than developed recreational facilities. Thereafter twenty percent each year shall be so remitted for such purposes; PROVIDED, That the unused portion of the moneys allotted to the commission for snow removal operations at other than developed recreational facilities, as provided for in this section and in section 4 of this 1973 amendatory act, from the registration moneys and the gasoline fuel tax, as of March 1 of the second year of the biennium shall revert to the development and operation fund of the commission.

(4) Fifty percent each year shall be remitted to the state treasurer to be deposited in the general fund, and shall be credited in equal amounts to the commission, the department of natural resources, and the department of game and shall be expended on the

development or operation of snowmobile facilities, but not on the acquisition or operation thereof. The commission, the department of natural resources and the department of game shall, not later than March 1st of each year, prepare and submit to the Washington state parks and recreation commission an annual report which shall indicate the purposes for which such amounts were expended.

Sec. 4. Section 15, chapter 29, Laws of 1971 ex. sess. and RCW 46.10.150 are each amended to read as follows:

From time to time, but at least once each biennium, the director shall request the state treasurer to refund from the motor vehicle fund amounts which have been determined to be a tax on snowmobile fuel, and the treasurer shall refund such amounts and place them in the general fund((and such amounts shall be credited, in equal amounts, to the commission, the department of natural resources, and the department of game; and shall be expended for the development or operation, but not acquisition of snowmobile facilities)) twenty-five percent of such amounts shall be credited to the commission and shall be expended by it for snow removal operations at other than developed recreational facilities; seventy-five percent of such amounts shall be credited, in equal amounts, to the commission, department of natural resources, and the department of game, and shall be expended for the development or operation, but not acquisition, of snowmobile facilities.

NEW SECTION. Sec. 5. There is added to chapter 29, Laws of 1971 ex. sess. and to chapter 46.10 RCW a new section to read as follows:

With the exception of the registration and licensing provisions, this chapter shall be administered by the Washington state parks and recreation commission.

NEW SECTION. Sec. 6. The unused portion of the moneys allotted to the commission for snow removal operations at other than developed recreational facilities as provided for from the registration moneys pursuant to section 3 of this 1973 amendatory act for the current biennium ending June 30, 1973, shall immediately revert to the development and operation fund of the commission, to be expended prior to June 30, 1973.

NEW SECTION. Sec. 7. Section 6 of this 1973 amendatory 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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