

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

Section 1. Section 7, chapter 157, Laws of 1972 ex. sess. and RCW 82.24.260 are each amended to read as follows:

~~((Notwithstanding any other provisions of this chapter, a person may acquire and physically possess, if acquired and possessed for purposes other than resale, four hundred or less cigarettes at any single time without incurring tax liability under this chapter, RCW 28A.47.440 and RCW 73.32.130:))~~ Any retailer who sells or otherwise disposes of any unstamped cigarettes other than (1) a federal instrumentality with respect to sales to authorized military personnel and (2) a federally recognized Indian tribal organization with respect to sales to enrolled members of the tribe shall collect from the buyer or transferee thereof the tax imposed on such buyer or transferee by RCW 82.24.020, 28A.47.440, and 73.32.130, and remit the same to the department after deducting from the tax collected the compensation he would have been entitled to under the provisions of this chapter, RCW 28A.47.440 and 73.32.130 if he had affixed stamps to the unstamped cigarettes. Such remittance shall be made at the same time and manner as remittances of the retail sales tax as required under chapters 82.08 and 82.32 RCW. In the event the retailer fails to collect the tax from the buyer or transferee, or fails to remit the same, the retailer shall be personally liable therefor, and shall be subject to the administrative provisions of RCW 82.24.230 with respect to the collection thereof by the department. The provisions of this section shall not relieve the buyer or possessor of unstamped cigarettes from personal liability for the tax imposed by RCW 82.24.020, 28A.47.440 and 73.32.130.

Nothing in this section shall relieve a wholesaler or a retailer from the requirements of affixing stamps pursuant to RCW 82.24.040 and 82.24.050.

Passed the House March 17, 1975.

Passed the Senate April 25, 1975.

Approved by the Governor May 6, 1975.

Filed in Office of Secretary of State May 6, 1975.

CHAPTER 23

[House Bill No. 131]

SCHOOL DISTRICTS—DISSOLUTION, ANNEXATION— "REASONABLE EFFORT" TO MAINTAIN TERM

AN ACT Relating to the organization of school districts; and amending section 28A.57.200, chapter 223, Laws of 1969 ex. sess. as last amended by section 4, chapter 86, Laws of 1970 ex. sess. and RCW 28A.57.200; and declaring an emergency.

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

Section 1. Section 28A.57.200, chapter 223, Laws of 1969 ex. sess. as last amended by section 4, chapter 86, Laws of 1970 ex. sess. and RCW 28A.57.200 are each amended to read as follows:

In case any school district shall have an average enrollment of fewer than two pupils or shall not have ~~((maintained))~~ made a reasonable effort to maintain, during the preceding school year at least the minimum term of school required by law, the intermediate school district superintendent shall report said fact to the county committee, which committee shall dissolve the school district and annex

the territory thereof to some other district or districts: PROVIDED, That for the purposes of this section, in addition to any other finding, "reasonable effort" shall be deemed to mean the attempt to make up whatever days are short of the legal requirement by the conducting of school classes on any days to include available holidays, though not to include Saturdays and Sundays, prior to June 15 of that year: PROVIDED FURTHER, That school districts operating an extended school year program, most commonly implemented as a 45-15 plan, shall be deemed to be making a reasonable effort: PROVIDED FURTHER, That in the event any school district has suffered any interruption in its normal school calendar due to a strike or other work stoppage or slowdown by any of its employees such district shall not be subject to the requirements of this section. In case any territory is not a part of any school district, the intermediate school district superintendent shall present to the county committee a proposal for the annexation of said territory to some contiguous district or districts.

NEW SECTION. 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.

Passed the House April 30, 1975.

Passed the Senate April 28, 1975.

Approved by the Governor May 8, 1975.

Filed in Office of Secretary of State May 8, 1975.

CHAPTER 24

[House Bill No. 474]

MUNICIPAL AMBULANCE SERVICE— CREATION—SUPPORT

AN ACT Relating to municipal ambulance service; authorizing ambulance service; providing for the support thereof; and adding new sections to chapter 35.21 RCW.

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

NEW SECTION. Section 1. There is added to chapter 35.21 RCW a new section to read as follows:

Whenever the legislative authority of any city or town determines that the city or town or a substantial portion of the city or town is not adequately served by existing private ambulance service, the legislative authority may by appropriate legislation provide for the establishment of a system of ambulance service to be operated as a public utility of the city or town or operated by contract after a call for bids.

NEW SECTION. Sec. 2. There is added to chapter 35.21 RCW a new section to read as follows:

The legislative authority of any city or town is authorized to adopt ordinances for the levy and collection of excise taxes and/or for the imposition of an additional tax for the act or privilege of engaging in the ambulance business. Such business and occupation tax shall be imposed in such amounts as fixed and determined by the legislative authority.