

41.32.498(2) may be payable for the 1975-77 biennium from interest earnings on the pension reserve fund as provided for in RCW 41.32.030.

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 Senate February 13, 1976.

Passed the House March 2, 1976.

Approved by the Governor March 6, 1976.

Filed in Office of Secretary of State March 6, 1976.

CHAPTER 86

[Substitute Senate Bill No. 3267]
 VOCATIONAL EDUCATION

AN ACT Relating to vocational education; amending section 12, chapter 174, Laws of 1975 1st ex. sess. and RCW 28C.04.510; creating new sections; and declaring an emergency.

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

Section 1. Section 12, chapter 174, Laws of 1975 1st ex. sess. and RCW 28C-.04.510 are each amended to read as follows:

The governor is hereby authorized, with the advice of the office of program planning and fiscal management to determine to which of the following state agencies those functions of the coordinating council for occupational education not herein transferred to the commission for vocational education shall be transferred: The council on higher education; the department of social and health services; the department of labor and industries; the superintendent of public instruction; the state board for community colleges; the employment security department; the state library, or any educational administrative agency created during the forty-fourth legislative session. The governor has the authority to transfer such personnel, funds, and equipment to the agency he so determines as may be necessary to carry out those functions. The governor shall make a report to the legislature concerning such determinations as he has made by December 1, 1975. All remaining funds of the coordinating council not disposed of or otherwise provided for in this chapter shall remain within the jurisdiction of the commission.

NEW SECTION. Sec. 2. It is the intent of the legislature that the governor instruct the office of program planning and fiscal management to carry out the recommendations of the governor's report of January 1, 1976, to the standing ways and means committees of the house and senate, filed with the office of the speaker of the house of representatives and the office of the president of the senate, with regard to the staffing level of the commission for vocational education pursuant to section 81(2), chapter 269, Laws of 1975 1st ex. sess. The office of program planning and fiscal management is hereby directed to make the necessary transfers and abolishments of staff and appropriated funds to effect these recommendations not later than September 30, 1976.

NEW SECTION. Sec. 3. This 1976 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 March 1, 1976.

Passed the Senate February 24, 1976.

Passed the House March 3, 1976.

Approved by the Governor March 6, 1976.

Filed in Office of Secretary of State March 6, 1976.

CHAPTER 87

[Substitute House Bill No. 90]

GAMBLING

AN ACT Relating to gambling; amending section 2, chapter 218, Laws of 1973 1st ex. sess. as last amended by section 2, chapter 259, Laws of 1975 1st ex. sess. and RCW 9.46.020; amending section 3, chapter 218, Laws of 1973 1st ex. sess. as last amended by section 3, chapter 259, Laws of 1975 1st ex. sess. and RCW 9.46.030; amending section 7, chapter 218, Laws of 1973 1st ex. sess. as last amended by section 4, chapter 259, Laws of 1975 1st ex. sess. and RCW 9.46.070; adding a new section to chapter 218, Laws of 1973 1st ex. sess. and chapter 9.46 RCW; prescribing a penalty; and declaring an emergency.

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

NEW SECTION. Section 1. There is added to chapter 218, Laws of 1973 1st ex. sess. and chapter 9.46 RCW a new section to read as follows:

(1) In addition to any other fees and taxes imposed by this chapter, or by commission rule, there is hereby imposed a special tax to be paid by every person who maintains for use or permits the use of, on any place or premises occupied by him a coin-operated gaming device which is subject to the federal tax on coin-operated devices imposed by section 4461 of the Internal Revenue Code (79 Stat. 148; 26 U.S.C. Sec. 4461), as amended and in effect on the effective date of this 1976 amendatory act and any subsequent amendments thereto. The amount of such tax shall be equal to eighty percent of the amount of the tax required to be paid to the federal government pursuant to section 4461 of the Internal Revenue Code (79 Stat. 148; 26 U.S.C. Sec. 4461), as amended and in effect on the effective date of this 1976 amendatory act and any subsequent amendments thereto: **PROVIDED**, That such tax shall not exceed the amount of the credit for state taxes allowed by section 4464 of the Internal Revenue Code (85 Stat. 534, 26 U.S.C. Sec. 4464), as amended and in effect on the effective date of this 1976 amendatory act and any subsequent amendments thereto.

This tax shall be imposed on any coin-operated gaming device as defined in section 4462 of the Internal Revenue Code (79 Stat. 149; 26 U.S.C. Sec. 4462), as amended and in effect on the effective date of this 1976 amendatory act and any amendments thereto.

(2) The tax established in subsection (1) of this section shall be payable to the commission on or before June 20 of each year in advance of the following fiscal year, July 1 through June 30, pursuant to rules and regulations adopted by the commission. Payment of any tax due shall be a condition precedent to the issuance or renewal of any license of any nature by the commission to the taxpayer. The tax shall apply to each such device so maintained or permitted at any time during the year and no such device shall be placed out for public play unless and