has not demonstrated adequate knowledge as herein provided. This authority is granted in addition to any other power to suspend or revoke registration as provided by law.

Passed the House May 31, 1977. Passed the Senate May 26, 1977. Approved by the Governor June 10, 1977. Filed in Office of Secretary of State June 10, 1977.

## CHAPTER 198 [House Bill No. 417] GAMBLING----LOCAL TAXATION

AN ACT Relating to gambling; and amending section 11, chapter 218, Laws of 1973 1st ex. sess. as last amended by section 8, chapter 155, Laws of 1974 ex. sess. and RCW 9.46.110.

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

Section 1. Section 11, chapter 218, Laws of 1973 1st ex. sess. as last amended by section 8, chapter 155, Laws of 1974 ex. sess. and RCW 9.46.110 are each amended to read as follows:

The legislative authority of any county, city-county, city, or town, by local law and ordinance, and in accordance with the provisions of this chapter and rules and regulations promulgated hereunder, may provide for the taxing of any gambling activity authorized in RCW 9.46.030 as now or hereafter amended within its jurisdiction, the tax receipts to go to the county, city-county, city, or town so taxing the same: PROVIDED, That any such tax imposed by a county alone shall not apply to any gambling activity within a city or town located therein but the tax rate established by a county, if any, shall constitute the tax rate throughout such county including both incorporated and unincorporated areas, except for any city located therein with a population of twenty thousand or more persons as of the most recent decennial census taken by the federal government: PROVIDED FURTHER, That (1) punch boards and pull-tabs, chances on which shall only be sold to adults, which shall have a twenty-five cent limit on a single chance thereon, shall be taxed on a basis which shall reflect only the gross receipts from such punch boards and pull-tabs; and (2) no punch board or pull-tab may award as a prize upon a winning number or symbol being drawn the opportunity of taking a chance upon any other punch board or pull-tab; and (3) all prizes for punch boards and pull-tabs must be on display within the immediate area of the premises wherein any such punch board or pull-tab is located and upon a winning number or symbol being drawn, such prize must be immediately removed therefrom, or such omission shall be deemed a fraud for the purposes of this chapter; and (4) when any person shall win over five dollars in money or merchandise from any punch board or pull-tab. every licensee hereunder shall keep a public record thereof for at least ninety days thereafter containing such information as the commission shall deem necessary: AND PROVIDED FURTHER, That taxation of bingo ((;))and raffles ((and amusement games)) shall never be in an amount greater than ten percent of the gross revenue received therefrom less the amount paid for or as prizes. Taxation of amusement games shall only be in an amount sufficient to pay the actual costs of

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enforcement of the provisions of this chapter by the county, city or town law enforcement agency and in no event shall such taxation exceed two percent of the gross revenue therefrom less the amount paid for as prizes: PROVIDED FUR-THER, That no tax shall be imposed under the authority of this chapter on bingo, raffles or amusement games when such activities or any combination thereof are conducted by any bona fide charitable or non-profit organization as defined in RCW 9.46.020(3), which organization has no paid operating or management personnel and has gross income from bingo, raffles or amusement games, or any combination thereof, not exceeding five thousand dollars per year less the amount paid for as prizes. Taxation of punch boards and pull-tabs shall not exceed five percent of gross receipts.

Passed the House May 31, 1977. Passed the Senate May 25, 1977. Approved by the Governor June 10, 1977. Filed in Office of Secretary of State June 10, 1977.

# CHAPTER 199

#### [House Bill No. 459] INDUSTRIAL INSURANCE—APPLICATION FOR CHANGE IN COMPENSATION— EFFECTIVE DATE

AN ACT Relating to industrial insurance; and amending section 51.28.040, chapter 23, Laws of 1961 and RCW 51.28.040.

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

Section 1. Section 51.28.040, chapter 23, Laws of 1961 and RCW 51.28.040 are each amended to read as follows:

If change of circumstances warrants an increase or rearrangement of compensation, like application shall be made therefor ((No increase or rearrangement shall be operative for any period prior to application therefor)). Where the application has been granted, compensation and other benefits if in order shall be allowed for periods of time up to sixty days prior to the receipt of such application.

Passed the House June 1, 1977. Passed the Senate May 26, 1977. Approved by the Governor June 10, 1977. Filed in Office of Secretary of State June 10, 1977.

## **CHAPTER 200**

#### [House Bill No. 642] DESTROYED PROPERTY----CLAIMS FOR TAX RELIEF

AN ACT Relating to revenue and taxation; and amending section 4, chapter 196, Laws of 1974 ex. sess. as amended by section 3, chapter 120, Laws of 1975 1st ex. sess. and RCW 84.70.020.

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

Section 1. Section 4, chapter 196, Laws of 1974 ex. sess. as amended by section 3, chapter 120, Laws of 1975 1st ex. sess. and RCW 84.70.020 are each amended to read as follows: