investments, and reinvestments, of any of the securities and investments in which any of the funds created herein shall have been invested, as well as the proceeds of said investments and any money belonging to said funds.

Passed the Senate February 20, 1979. Passed the House March 2, 1979. Approved by the Governor March 26, 1979. Filed in Office of Secretary of State March 26, 1979.

## CHAPTER 120

## [Senate Bill No. 2069] MOTOR VEHICLES—RENEWAL LICENSE FEES—EXCISE TAX-----ERRORS—REFUNDS, PAYMENTS

AN ACT Relating to motor vehicles; amending section 46.68.010, chapter 12, Laws of 1961 as amended by section 73, chapter 32, Laws of 1967 and RCW 46.68.010: and amending section 82.44.120, chapter 15, Laws of 1961 as last amended by section 95, chapter 278, Laws of 1975 1st ex. sess. and RCW 82.44.120.

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

Section 1. Section 46.68.010, chapter 12, Laws of 1961 as amended by section 73, chapter 32, Laws of 1967 and RCW 46.68.010 are each amended to read as follows:

Whenever any license fee, paid under the provisions of this title, ((shall have)) has been erroneously paid, wholly or in part, the person paying the ((same))fee, upon satisfactory proof to the director of ((motor vehicles)) licensing, shall be entitled to have refunded the amount so erroneously paid. A renewal license fee paid prior to the actual expiration date of the license being renewed shall be deemed to be erroneously paid if the vehicle for which the renewal license is being purchased is destroyed or permanently removed from the state prior to the beginning date of the registration period for which the renewal fee is being paid. Upon such refund being certified to the state treasurer by the director as correct and being claimed in the time required by law the state treasurer shall mail or deliver the amount of each refund to the person entitled thereto: PROVIDED, That no claim for refund shall be allowed for such erroneous payments unless filed with the director within thirteen months after such claimed erroneous payment was made.

Sec. 2. Section 82.44.120, chapter 15, Laws of 1961 as last amended by section 95, chapter 278, Laws of 1975 1st ex. sess. and RCW 82.44.120 are each amended to read as follows:

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)) licensing 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 department of revenue ((and the association of county assessors)) in cooperation with the department of licensing.

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 excessive amount of excise tax, the department of ((motor vehicles)) <u>licensing</u> 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.

In any case where due to error, a person has been required to pay an excise tax pursuant to this chapter which amounts to an overpayment of five dollars or more, such person shall be entitled to a refund of the entire amount of such overpayment, regardless of whether or not a refund of the overpayment has been requested. Conversely, if due to error, the department or its agents has failed to charge and collect the full amount of the excise tax due, which underpayment is in the amount of five dollars or more, the department shall charge and collect such additional amount as will constitute full payment of the tax.

((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 utilities and transportation 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 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)) licensing 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 general 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.

Passed the Senate March 6, 1979. Passed the House March 1, 1979. Approved by the Governor March 26, 1979. Filed in Office of Secretary of State March 26, 1979.

## CHAPTER 121

## [Engrossed Senate Bill No. 2021] STATE CORRECTIONAL INSTITUTIONS——RESIDENTS——UNLAWFUL POSSESSION——PENALTIES

AN ACT Relating to correctional institutions; amending section 18, chapter 38, Laws of 1975-'76 2nd ex. sess. as amended by section 1, chapter 43, Laws of 1977 ex. sess. and RCW 9.94.040; adding new sections to chapter 9.94 RCW; prescribing penalties; and declaring an emergency.

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

Section 1. Section 18, chapter 38, Laws of 1975-'76 2nd ex. sess. as amended by section 1, chapter 43, Laws of 1977 ex. sess. and RCW 9.94-.040 are each amended to read as follows:

Every person serving a sentence in any penal institution of this state who, <u>without authorization pursuant to law</u>, while in such penal institution or while being conveyed to or from such penal institution, or while at any penal institution farm or forestry camp of such institution, or while being conveyed to or from any such place, or while under the custody <u>or supervision</u> of institution officials, officers, or employees, <u>or while on any premises</u> <u>subject to the control of the institution, knowingly</u> possesses or carries upon his or her person or has under his or her control ((any narcotic drug or