

any excess may, in the discretion of the state finance committee, be available for the prior redemption of any bonds pursuant to applicable bond covenants or remain available in the fund to reduce requirements upon the fuel excise tax portion of the motor vehicle fund.

NEW SECTION. Sec. 8. The bonds authorized in sections 1 through 9 of this 1979 act constitute a legal investment for all state funds or for funds under state control and all funds of municipal corporations.

NEW SECTION. Sec. 9. Except as otherwise provided by statute, general obligation bonds issued under authority of legislation enacted during the 45th session of the legislature and thereafter and which pledge motor vehicle and special fuel excise taxes for the payment of principal and interest thereon shall be an equal charge against the revenues from such motor vehicle and special fuel excise taxes.

NEW SECTION. Sec. 10. There is hereby appropriated from the motor vehicle fund to the department of transportation for the biennium ending June 30, 1981, the sum of ten million dollars, or so much thereof as may be necessary, to carry out the provisions of section 1 of this 1979 act: PROVIDED, That the money available for expenditure under this appropriation may not exceed the amount of money derived from the sale of ten million dollars of bonds authorized by section 1 of this 1979 act and deposited to the credit of the motor vehicle fund.

NEW SECTION. Sec. 11. Sections 1 through 9 of this 1979 act shall be added to chapter 47.10 RCW.

NEW SECTION. Sec. 12. If any provision of this 1979 act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. Sec. 13. This 1979 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 24, 1979.
- Passed the Senate April 30, 1979.
- Approved by the Governor May 14, 1979.
- Filed in Office of Secretary of State May 14, 1979.

CHAPTER 181

[Substitute House Bill No. 1034]

MOTOR VEHICLE FUEL AND SPECIAL FUEL EXCISE TAX—CITIES OVER
FOUR HUNDRED THOUSAND

AN ACT Relating to transportation funding; amending section 82.36.440, chapter 15, Laws of 1961 and RCW 82.36.440; amending section 29, chapter 175, Laws of 1971 ex. sess. and

RCW 82.38.280; creating a new chapter in Title 82 RCW; declaring an emergency; providing an effective date; and providing expiration dates.

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

NEW SECTION. Section 1. The legislative authority of any city having a population of over four hundred thousand may, by resolution or ordinance for the purposes authorized by section 3 of this 1979 act, fix and impose an excise tax on the sale or distribution of motor vehicle fuel and special fuel within such city. The rate of such tax shall be in increments of one-tenth of a cent per gallon and shall not exceed two cents per gallon. Any person paying such excise tax who, in turn, sells or distributes such fuel to another, whether or not for use, shall include the tax as part of the selling price of the fuel. Any person thereafter paying a price for such fuel which includes an increment for the tax imposed hereunder, and who subsequently resells said fuel, shall include the increment so paid as part of the selling price of the fuel.

The tax so imposed shall be collected and paid to the city imposing it but once in respect to any motor vehicle fuel or special fuel. Such tax shall be in addition to any other tax authorized or imposed by law. The total proceeds of such tax shall not exceed the sum of twenty-five million dollars plus administration and collection expenses pursuant to section 4 of this 1979 act and refunds, if any, during the period July 1, 1979, through June 30, 1985.

NEW SECTION. Sec. 2. The definitions set forth in this section shall apply throughout this chapter unless the context clearly requires otherwise.

- (1) "Motor vehicle fuel" has the meaning given in RCW 82.36.010(2).
- (2) "Special fuel" has the meaning given in RCW 82.38.020(5).
- (3) "Motor vehicle" has the meaning given in RCW 82.36.010(1).

NEW SECTION. Sec. 3. The entire proceeds of the tax imposed under this chapter, less refunds and less amounts deducted by the state department of licensing for administration and collection expenses pursuant to section 4 of this 1979 act, shall be used solely to finance the local share of preliminary engineering, right of way acquisition, and construction expenditures for any project located on one or more adjacent city streets, forming a corridor with existing average weekday traffic in excess of sixty-five thousand vehicles, which includes a high-level crossing of a waterway used for international commercial navigation.

NEW SECTION. Sec. 4. Any city imposing the tax authorized by section 1 of this 1979 act shall contract, prior to the effective date of the resolution or ordinance imposing such tax, with the state department of licensing for the administration and collection of such tax, including refunds, if any. The department shall deduct a percentage amount, as provided by contract, for administration and collection expenses incurred by it. The remainder of any portion of the tax authorized by this chapter which is

collected by the department of licensing shall be deposited by the department in a special fund under the custody of the state treasurer to be known as the city motor vehicle fuel tax revolving fund. Each month the state treasurer shall distribute to the cities imposing such tax their proportional shares of the moneys in such fund, less refunds. All appropriate administrative provisions in chapters 82.36 and 82.38 RCW shall, insofar as they are applicable to state motor vehicle fuel and special fuel taxes, be applicable to the tax imposed pursuant to this chapter.

Sec. 5. Section 82.36.440, chapter 15, Laws of 1961 and RCW 82.36.440 are each amended to read as follows:

The tax herein levied is in lieu of any excise, privilege, or occupational tax upon the business of manufacturing, selling, or distributing motor vehicle fuel, and no city, town, county, township or other subdivision or municipal corporation of the state shall levy or collect any excise tax upon or measured by the sale, receipt, distribution, or use of motor vehicle fuel: PROVIDED, That nothing in this section or chapter 82.36 RCW shall be construed to prohibit in any manner the imposition of a city tax upon motor vehicle fuel pursuant to section 1 of this 1979 act.

Sec. 6. Section 29, chapter 175, Laws of 1971 ex. sess. and RCW 82.38.280 are each amended to read as follows:

The tax herein levied is in lieu of any excise, privilege, or occupational tax upon the business of manufacturing, selling, or distributing special fuel, and no city, town, county, township or other subdivision or municipal corporation of the state shall levy or collect any excise tax upon or measured by the sale, receipt, distribution, or use of special fuel: PROVIDED, That nothing in this section or chapter 82.38 RCW shall be construed to prohibit in any manner the imposition of a city tax upon special fuel pursuant to section 1 of this 1979 act.

NEW SECTION. Sec. 7. Sections 1 through 4 of this 1979 act shall constitute a new chapter in Title 82 RCW.

NEW SECTION. Sec. 8. If any provision of this 1979 act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. Sec. 9. Sections 1 through 3 of this 1979 act shall expire on June 30, 1985, and section 4 of this 1979 act shall expire on June 30, 1986.

NEW SECTION. Sec. 10. This 1979 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 July 1, 1979.

Passed the House April 25, 1979.

Passed the Senate April 28, 1979.

Approved by the Governor May 14, 1979.

Filed in Office of Secretary of State May 14, 1979.

CHAPTER 182

[Substitute House Bill No. 1281]

SNOWMOBILES—ADVISORY COMMITTEE—REGISTRATION— REVENUES—OPERATION—APPROPRIATION

AN ACT Relating to snowmobiles; amending section 1, chapter 29, Laws of 1971 ex. sess. as amended by section 131, chapter ... (HB 849), Laws of 1979 and RCW 46.10.010; amending section 2, chapter 29, Laws of 1971 ex. sess. and RCW 46.10.020; amending section 3, chapter 29, Laws of 1971 ex. sess. as amended by section 1, chapter 181, Laws of 1975 1st ex. sess. and RCW 46.10.030; amending section 4, chapter 29, Laws of 1971 ex. sess. as last amended by section 1, chapter 128, Laws of 1973 1st ex. sess. and RCW 46.10.040; amending section 4, chapter 181, Laws of 1975 1st ex. sess. and RCW 46.10-.043; amending section 8, chapter 29, Laws of 1971 ex. sess. as last amended by section 2, chapter 181, Laws of 1975 1st ex. sess. and RCW 46.10.080; amending section 9, chapter 29, Laws of 1971 ex. sess. as amended by section 5, chapter 181, Laws of 1975 1st ex. sess. and RCW 46.10.090; amending section 13, chapter 29, Laws of 1971 ex. sess. and RCW 46.10.130; amending section 15, chapter 29, Laws of 1971 ex. sess. as last amended by section 3, chapter 181, Laws of 1975 1st ex. sess. and RCW 46.10.150; amending section 17, chapter 29, Laws of 1971 ex. sess. and RCW 46.10.170; amending section 19, chapter 29, Laws of 1971 ex. sess. as amended by section 6, chapter 181, Laws of 1975 1st ex. sess. and RCW 46.10.190; amending section 5, chapter 128, Laws of 1973 1st ex. sess. and RCW 46.10.210; adding new sections to chapter 46.10 RCW; repealing section 23, chapter 29, Laws of 1971 ex. sess. (uncodified); repealing section 7, chapter 181, Laws of 1975 1st ex. sess. and RCW 46.10.081; making an appropriation; and prescribing penalties.

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

Section 1. Section 1, chapter 29, Laws of 1971 ex. sess. as amended by section 131, chapter ... (HB 849), Laws of 1979 and RCW 46.10.010 are each amended to read as follows:

As used in this chapter the ((following)) words and phrases in this section shall have the designated meanings unless a different meaning is expressly provided or the context otherwise clearly indicated((:)).

(1) "Person" shall mean any individual, firm, partnership, association, or corporation.

(2) "Snowmobile" shall mean any self-propelled vehicle capable of traveling over snow or ice, which utilizes as its means of propulsion an endless belt tread, or cleats, or any combination of these or other similar means of contact with the surface upon which it is operated, and which is steered wholly or in part by skis or sled type runners, and which is not otherwise registered as, or subject to the motor vehicle excise tax in the state of Washington.