

property at the time of the granting of the option, as determined by the department of revenue or when the option is held by the United States, or by an appropriate agency thereof.

Passed the House May 9, 1979.

Passed the Senate May 7, 1979.

Approved by the Governor May 17, 1979.

Filed in Office of Secretary of State May 17, 1979.

CHAPTER 194

[Substitute House Bill No. 76]

CITIES AND COUNTIES—HOME RULE—LEGISLATIVE STUDY

AN ACT Relating to local government; and adding a new chapter to Title 35 RCW.

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

NEW SECTION. Section 1. The Legislature finds that confusion and ambiguity exists in relation to "home rule" powers of cities and counties. The legislature further recognizes that expansion of home rule powers creates questions of conflict and duplication of laws and ordinances, the effects of which are of concern to all the citizens of the state of Washington.

Therefore, the legislature hereby empowers and directs that a joint committee composed of six members of the Senate and six members of the House of Representatives be appointed to study the issue of "home rule." The committee shall be composed of three members of the majority and three members of the minority from each house of the legislature appointed by the President of the Senate and the Speaker(s) of the House of Representatives. The joint committee shall hold hearings and report to the legislature their findings and recommendations on or before February 1, 1981.

Passed the House May 11, 1979.

Passed the Senate April 12, 1979.

Approved by the Governor May 24, 1979.

Filed in Office of Secretary of State May 24, 1979.

CHAPTER 195

[House Bill No. 100]

STATE ROUTE NUMBER 27

AN ACT Relating to state highway routes; and amending section 24, chapter 51, Laws of 1970 ex. sess. as amended by section 2, chapter 63, Laws of 1975 and RCW 47.17.115.

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

Section. 1. Section 24, chapter 51, Laws of 1970 ex. sess. as amended by section 2, chapter 63, Laws of 1975 and RCW 47.17.115 are each amended to read as follows:

A state highway to be known as state route number 27 is established as follows:

Beginning at a junction with state route number (~~(270-at)~~) 195 in the vicinity of Pullman, thence northerly to a junction with state route number 271 in the vicinity of Oakesdale; also

From a junction with state route number 271 at Oakesdale, thence in a northerly direction by way of Tekoa, Latah, Fairfield, and Rockford to a junction with state route number 90 in the vicinity of Opportunity.

Passed the House March 21, 1979.

Passed the Senate May 11, 1979.

Approved by the Governor May 24, 1979.

Filed in Office of Secretary of State May 24, 1979.

CHAPTER 196

[Substitute House Bill No. 302]

TAXATION—RATES—EXEMPTIONS—DEDUCTIONS

AN ACT Relating to business and occupation taxation; amending section 82.02.020, chapter 15, Laws of 1961, section 16, chapter 236, Laws of 1967, and section 8, chapter 94, Laws of 1970, 1st ex. sess., and RCW 82.02.020; amending section 82.04.240, chapter 15, Laws of 1961 as last amended by section 3, chapter 281, Laws of 1971 ex. sess. and RCW 82.04.240; amending section 82.04.260, chapter 15, Laws of 1961 as last amended by section 7, chapter 291, Laws of 1975 1st ex. sess. and RCW 82.04.260; amending section 82.04.300, chapter 15, Laws of 1961 as last amended by section 41, chapter 278, Laws of 1975 1st ex. sess. and RCW 82.04.300; amending section 82.04.430, chapter 15, Laws of 1961 as last amended by section 1, chapter 105, Laws of 1977 ex. sess. and RCW 82.04.430; amending section 2, chapter 169, Laws of 1974 ex. sess. and RCW 82.04.442; amending section 7, chapter 37, Laws of 1974 ex. sess. as amended by section 1, chapter 35, Laws of 1977 ex. sess. and RCW 35.21.755; amending section 14, chapter 61, Laws of 1975-'76 2nd ex. sess. and RCW 84.36.451; amending section 2, chapter 61, Laws of 1975-'76 2nd ex. sess. and RCW 82.29A.020; adding new sections to chapter 82.04 RCW; providing an effective date; and declaring an emergency.

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

Section 1. Section 82.04.240, chapter 15, Laws of 1961 as last amended by section 3, chapter 281, Laws of 1971 ex. sess. and RCW 82.04.240 are each amended to read as follows:

Upon every person except persons taxable under subsections (2), (3), (4), (5), (6), (~~(8)~~), (9), or (10) of RCW 82.04.260 engaging within this state in business as a manufacturer; as to such persons the amount of the tax with respect to such business shall be equal to the value of the products, including byproducts, manufactured, multiplied by the rate of forty-four one-hundredths of one percent.

The measure of the tax is the value of the products, including byproducts, so manufactured regardless of the place of sale or the fact that deliveries may be made to points outside the state.