

NEW SECTION. Sec. 37. Sections 1 through 35 of this act as now existing or hereafter amended, and corresponding RCW sections are each repealed, effective June 30, 1987.

Passed the Senate May 7, 1983.

Passed the House May 6, 1983.

Approved by the Governor May 13, 1983.

Filed in Office of Secretary of State May 13, 1983.

CHAPTER 23

[Engrossed Substitute Senate Bill No. 3311]

UNEMPLOYMENT COMPENSATION REVISIONS

AN ACT Relating to unemployment compensation; amending section 4, chapter 3, Laws of 1971 and RCW 50.04.073; amending section 10, chapter 35, Laws of 1945 as last amended by section 1, chapter 73, Laws of 1977 ex. sess. and RCW 50.04.090; amending section 13, chapter 35, Laws of 1945 as amended by section 8, chapter 3, Laws of 1971 and RCW 50.04.115; amending section 13, chapter 18, Laws of 1982 1st ex. sess. and RCW 50.04.145; amending section 13, chapter 35, Laws of 1981 and RCW 50.04.165; amending section 22, chapter 35, Laws of 1945 and RCW 50.04.210; amending section 33, chapter 35, Laws of 1945 as last amended by section 1, chapter . . . (HB 787), Laws of 1983 and RCW 50.04.320; amending section 19, chapter 2, Laws of 1970 ex. sess. as last amended by section 1, chapter 35, Laws of 1981 and RCW 50.04.323; amending section 46, chapter 35, Laws of 1945 as last amended by section 3, chapter 33, Laws of 1977 ex. sess. and RCW 50.12.070; amending section 47, chapter 35, Laws of 1945 as amended by section 2, chapter 215, Laws of 1951 and RCW 50.12.080; amending section 61, chapter 35, Laws of 1945 as last amended by section 12, chapter 40, Laws of 1975 and RCW 50.16.020; amending section 80, chapter 35, Laws of 1945 as last amended by section 5, chapter 35, Laws of 1981 and RCW 50.20.120; amending section 81, chapter 35, Laws of 1945 as last amended by section 3, chapter 7, Laws of 1973 2nd ex. sess. and RCW 50.20.130; amending section 5, chapter 1, Laws of 1971 and RCW 50.22.040; amending section 90, chapter 35, Laws of 1945 as amended by section 5, chapter 286, Laws of 1955 and RCW 50.24.020; amending section 94, chapter 35, Laws of 1945 and RCW 50.24.060; amending section 15, chapter 228, Laws of 1975 1st ex. sess. as amended by section 8, chapter 190, Laws of 1979 ex. sess. and RCW 50.24.115; amending section 10, chapter 2, Laws of 1970 ex. sess. as last amended by section 11, chapter 158, Laws of 1973 1st ex. sess. and RCW 50.29.010; amending section 15, chapter 2, Laws of 1970 ex. sess. as amended by section 13, chapter 158, Laws of 1973 1st ex. sess. and RCW 50.29.060; amending section 16, chapter 2, Laws of 1970 ex. sess. as amended by section 14, chapter 158, Laws of 1973 1st ex. sess. and RCW 50.29.070; amending section 119, chapter 35, Laws of 1945 as last amended by section 7, chapter 266, Laws of 1959 and RCW 50.32.030; amending section 121, chapter 35, Laws of 1945 as amended by section 24, chapter 214, Laws of 1949 and RCW 50.32.050; amending section 15, chapter 292, Laws of 1977 ex. sess. and RCW 50.44.035; amending section 22, chapter 3, Laws of 1971 as last amended by section 12, chapter 35, Laws of 1981 and RCW 50.44.050; amending section 23, chapter 3, Laws of 1971 as amended by section 19, chapter 292, Laws of 1977 ex. sess. and RCW 50.44.060; creating a new section; providing effective dates; and declaring an emergency.

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

Sec. 1. Section 4, chapter 3, Laws of 1971 and RCW 50.04.073 are each amended to read as follows:

The term "contributions" as used in this title shall be deemed to include "payments in lieu of contributions" to the extent that such usage is consistent with the purposes of this title. Such construction shall include but not

be limited to those portions of this title dealing with assessments, interest, penalties, liens, collection procedures and remedies, administrative and judicial review, and the imposition of administrative, civil and criminal sanctions.

Sec. 2. Section 10, chapter 35, Laws of 1945 as last amended by section 1, chapter 73, Laws of 1977 ex. sess. and RCW 50.04.090 are each amended to read as follows:

"Employing unit" means any individual or any type of organization, including any partnership, association, trust, estate, joint stock company, insurance company, or corporation, whether domestic or foreign, or the receiver, trustee in bankruptcy, trustee or successor thereof, or the legal representative of a deceased person, which has or subsequent to January 1, 1937, had in its employ or in its "employment" one or more individuals performing services within this state. The state and its political subdivisions shall be deemed employing units as to any transactions occurring on or after September 21, 1977 which would render an employing unit liable for contributions, interest, or penalties under RCW 50.24.130.

Sec. 3. Section 13, chapter 35, Laws of 1945 as amended by section 8, chapter 3, Laws of 1971 and RCW 50.04.115 are each amended to read as follows:

Services not covered under RCW 50.04.110 or 50.04.116 which are performed entirely without this state, with respect to no part of which contributions, interest, or penalties are required and paid under an unemployment compensation law of any other state or of the federal government, shall be deemed to be employment subject to this title if the individual performing such services is a resident of this state and the commissioner approves the election of the employing unit for whom such services are performed that the entire service of such individual shall be deemed to be employment subject to this title.

Sec. 4. Section 13, chapter 35, Laws of 1981 and RCW 50.04.165 are each amended to read as follows:

~~((At the discretion of the employer,))~~ Services performed after ((September 30, 1981,)) the effective date of this 1983 section in the capacity of corporate officers ((may)) as defined in RCW 23A.08.470, other than those covered by chapter 50.44 RCW, shall not be considered services in employment. ((This exemption shall not apply to services performed by corporate officers that are covered by chapter 50.44 RCW)) However, a corporation may elect to cover not less than all of its corporate officers under RCW 50.24.160. If an employer does not elect to cover its corporate officers under RCW 50.24.160, the employer must notify its corporate officers that they are ineligible for unemployment benefits. If the employer fails to notify any corporate officer, then that person shall not be considered to be a corporate officer for the purposes of this section.

Sec. 5. Section 22, chapter 35, Laws of 1945 and RCW 50.04.210 are each amended to read as follows:

The term "employment" shall not include service performed in the employ of any other state or its political subdivisions, or of the United States government, or of any instrumentality of any other state or states or their political subdivisions, or the United States; except that if the congress of the United States shall permit states to require any instrumentality of the United States to make payments into an unemployment fund under a state unemployment compensation act, then, to the extent permitted by congress, and from and after the date when such permission becomes effective all the provisions of this title shall be applicable to such instrumentalities and to services performed for such instrumentalities in the same manner, to the same extent and on the same terms as to all other employers, employing units, individuals and services: **PROVIDED**, That if this state should not be certified by the social security board under section 903 of the social security act, as amended, for any year, then the payment required of such instrumentalities with respect to such year shall be deemed to be erroneously collected and shall be refunded by the commissioner from the fund in accordance with the provisions of this title relating to adjustments and refunds of contributions ((or)), interest, or penalties which have been paid.

Sec. 6. Section 33, chapter 35, Laws of 1945 as last amended by section 1, chapter (HB 787), Laws of 1983 and RCW 50.04.320 are each amended to read as follows:

For the purpose of payment of contributions, "wages" means the remuneration paid by one employer during any calendar year to an individual in its employment under this title or the unemployment compensation law of any other state in the amount specified in RCW 50.24.010. If an employer (hereinafter referred to as a successor employer) during any calendar year acquires substantially all the operating assets of another employer (hereinafter referred to as a predecessor employer) or assets used in a separate unit of a trade or business of a predecessor employer, and immediately after the acquisition employs in his trade or business an individual who immediately before the acquisition was employed in the trade or business of the predecessor employer, then, for the purposes of determining the amount of remuneration paid by the successor employer to the individual during the calendar year which is subject to contributions, any remuneration paid to the individual by the predecessor employer during that calendar year and before the acquisition shall be considered as having been paid by the successor employer.

For the purpose of payment of benefits, "wages" means the remuneration ((payable)) paid by one or more employers to an individual for employment under this title during his base year: **PROVIDED**, That at the request of a claimant, wages may be calculated on the basis of remuneration payable. The department shall notify each claimant that wages are

calculated on the basis of remuneration paid, but at the claimant's request a redetermination may be performed and based on remuneration payable.

"Remuneration" means all compensation paid for personal services including commissions and bonuses and the cash value of all compensation paid in any medium other than cash. The reasonable cash value of compensation paid in any medium other than cash and the reasonable value of gratuities shall be estimated and determined in accordance with rules prescribed by the commissioner. Remuneration does not include payments to members of a reserve component of the armed forces of the United States, including the organized militia of the state of Washington, for the performance of duty for periods not exceeding seventy-two hours at a time.

Sec. 7. Section 19, chapter 2, Laws of 1970 ex. sess. as last amended by section 1, chapter 35, Laws of 1981 and RCW 50.04.323 are each amended to read as follows:

(1) The amount of benefits payable to an individual for any week which begins after October 3, 1980, and which begins in a period with respect to which such individual is receiving a governmental or other pension, retirement or retired pay, annuity, or any other similar periodic payment which is based on the previous work of such individual shall be reduced (but not below zero) by an amount equal to the amount of such pension, retirement or retired pay, annuity, or other payment, which is reasonably attributable to such week: PROVIDED, That

(a) The requirements of this subsection shall apply to any pension, retirement or retired pay, annuity, or other similar periodic payment only if—

(i) Such pension, retirement or retired pay, annuity, or similar payment is under a plan maintained (or contributed to) by a base period employer; and

(ii) In the case of such a payment not made under the Social Security Act or the Railroad Retirement Act of 1974 (or corresponding provisions of prior law), services performed for such employer by the individual after the beginning of the base period (or remuneration for such services) affect eligibility for, or increase the amount of, such pension, retirement or retired pay, annuity, or similar payment; and

(b) The amount of any such a reduction shall take into account contributions made by the individual for the pension, retirement or retired pay, annuity, or other similar periodic payment, in accordance with regulations prescribed by the commissioner.

(2) In the event that a retroactive pension or retirement payment covers a period in which an individual received benefits under the provisions of this title, the amount in excess of the amount to which such individual would have been entitled had such retirement or pension payment been considered as provided in this section shall be recoverable under RCW 50.20.190.

(3) A lump sum payment accumulated in a plan described in this section paid to an individual eligible for such payment shall be prorated over

the life expectancy of the individual computed in accordance with the commissioner's regulation.

(4) The resulting weekly benefit amount payable after reduction under this section, if not a multiple of one dollar, shall be reduced to the next lower multiple of one dollar.

(5) Any ambiguity in subsection (1) of this section should be construed in a manner consistent with 26 U.S.C. Sec. 3304 (a)(15) as last amended by P.L. 96-364.

Sec. 8. Section 46, chapter 35, Laws of 1945 as last amended by section 3, chapter 33, Laws of 1977 ex. sess. and RCW 50.12.070 are each amended to read as follows:

Each employing unit shall keep true and accurate work records, containing such information as the commissioner may prescribe. Such records shall be open to inspection and be subject to being copied by the commissioner or his or her authorized representatives at any reasonable time and as often as may be necessary. The commissioner may require from any employing unit any sworn or unsworn reports with respect to persons employed by it, which he or she deems necessary for the effective administration of this title. Each employer shall make periodic reports at such intervals as the commissioner may by regulation prescribe, setting forth the remuneration paid for employment to workers in its employ, the names of all such workers, and until April 1, 1978, the number of weeks for which the worker earned the "qualifying weekly wage", and beginning July 1, 1977, the hours worked by each worker and such other information as the commissioner may by regulation prescribe.

In the event the employing unit fails or has failed to report the number of hours in a reporting period for which a worker worked such number will be computed by the commissioner and given the same force and effect as if it had been reported by the employing unit. In computing the number of such hours worked the total wages for the reporting period, as reported by the employing unit, shall be divided by the dollar amount of the state's minimum wage in effect for such reporting period and the quotient, disregarding any remainder, shall be credited to the worker: **PROVIDED**, That although the computation so made will not be subject to appeal by the employing unit, monetary entitlement may be redetermined upon request if the department is provided with credible evidence of the actual hours worked.

Sec. 9. Section 47, chapter 35, Laws of 1945 as amended by section 2, chapter 215, Laws of 1951 and RCW 50.12.080 are each amended to read as follows:

If any employing unit fails to make or file any report or return required by this title, or any regulation made pursuant hereto, the commissioner may, upon the basis of such knowledge as may be available to him, arbitrarily make a report on behalf of such employing unit and the report so

made shall be deemed to be prima facie correct. In any action or proceedings brought for the recovery of contributions (~~(and)~~, interest, or penalties due upon the payroll of an employer, the certificate of the department that an audit has been made of the payroll of such employer pursuant to the direction of the department, or a certificate that a return has been filed by or for an employer or estimated by reason of lack of a return, shall be prima facie evidence of the amount of such payroll for the period stated in the certificate.

Sec. 10. Section 61, chapter 35, Laws of 1945 as last amended by section 12, chapter 40, Laws of 1975 and RCW 50.16.020 are each amended to read as follows:

The commissioner shall designate a treasurer and custodian of the unemployment compensation fund and of the administrative contingency fund, who shall administer such funds in accordance with the directions of the commissioner and shall issue his warrants upon them in accordance with such regulations as the commissioner shall prescribe. He shall maintain within the unemployment compensation fund three separate accounts as follows:

- (1) a clearing account,
- (2) an unemployment trust fund account, and
- (3) a benefit account.

All moneys payable to the unemployment compensation fund, upon receipt thereof by the commissioner, shall be forwarded to the treasurer, who shall immediately deposit them in the clearing account. Refunds payable pursuant to the provisions of this title from the unemployment compensation fund may be paid from the clearing account upon warrants issued by the treasurer under the direction of the commissioner: PROVIDED, HOWEVER, That refunds of interest or penalties on delinquent contributions shall be paid from the administrative contingency fund upon warrants issued by the treasurer under the direction of the commissioner.

After clearance thereof, all other moneys in the clearing account shall be immediately deposited with the Secretary of the Treasury of the United States to the credit of the account of this state in the unemployment trust fund, established and maintained pursuant to section 904 of the social security act, as amended, any provisions of law in this state relating to the deposit, administration, release, or disbursement of moneys in the possession or custody of this state to the contrary notwithstanding.

The benefit account shall consist of all moneys requisitioned from this state's account in the unemployment trust fund. Moneys in the clearing and benefit accounts and in the administrative contingency fund shall not be commingled with other state funds, but shall be deposited by the treasurer, under the direction of the commissioner, in any bank or public depository in which general funds of the state may be deposited, but no public deposit insurance charge or premium shall be paid out of the fund.

Such moneys shall be secured by said bank or public depository to the same extent and in the same manner as required by the general depository law of the state and collateral pledged shall be maintained in a separate custody account.

The treasurer shall give a bond conditioned upon the faithful performance of his duties as a custodian of the funds in an amount fixed by the director of the department of general administration and in a form prescribed by law or approved by the attorney general. Premiums for said bond shall be paid from the administration fund. All sums recovered on official bonds for losses sustained by the unemployment compensation fund shall be deposited in such fund. All sums recovered on official bonds for losses sustained by the administrative contingency fund shall be deposited in such fund.

Sec. 11. Section 80, chapter 35, Laws of 1945 as last amended by section 5, chapter 35, Laws of 1981 and RCW 50.20.120 are each amended to read as follows:

(1) Subject to the other provisions of this title, benefits shall be payable to any eligible individual during the individual's benefit year in a maximum amount equal to the lesser of thirty times the weekly benefit amount (determined hereinafter) or one-third of the individual's base year wages under this title: PROVIDED, That as to any week beginning on and after March 31, 1981, which falls in an extended benefit period as defined in RCW 50.22.010(1), as now or hereafter amended, an individual's eligibility for maximum benefits in excess of twenty-six times his or her weekly benefit amount will be subject to the terms and conditions set forth in RCW 50.22.020, as now or hereafter amended.

(2) An individual's weekly benefit amount shall be an amount equal to one twenty-fifth of the average quarterly wages of the individual's total wages during the two quarters of the individual's base year in which such total wages were highest. The maximum and minimum amounts payable weekly shall be determined as of each June 30th to apply to benefit years beginning in the twelve-month period immediately following such June 30th. The maximum amount payable weekly shall be fifty-five percent of the "average weekly wage" for the calendar year preceding such June 30th: PROVIDED, That if as of any June 30th the unemployment compensation trust fund balance has improved so that the employer contribution as determined pursuant to RCW 50.24.010 is less than three percent, the maximum amount payable weekly for benefit years beginning with the first full calendar week in July next following shall be sixty percent of the "average weekly wage" for the calendar year preceding such June 30. The minimum amount payable weekly shall be fifteen percent of the "average weekly wage" for the calendar year preceding June 30th. If any weekly benefit, maximum benefit, or minimum benefit amount computed herein is not a multiple of one dollar, it shall be ~~((adjusted to the nearest multiple of one~~

dollar, ~~except that if the computed amount ends in fifty cents, it shall be adjusted to the next higher~~) reduced to the next lower multiple of one dollar.

Sec. 12. Section 81, chapter 35, Laws of 1945 as last amended by section 3, chapter 7, Laws of 1973 2nd ex. sess. and RCW 50.20.130 are each amended to read as follows:

If an eligible individual is available for work for less than a full week, he shall be paid his weekly benefit amount reduced by one-seventh of such amount for each day that he is unavailable for work: PROVIDED, That if he is unavailable for work for three days or more of a week, he shall be considered unavailable for the entire week.

Each eligible individual who is unemployed in any week shall be paid with respect to such week a benefit in an amount equal to his weekly benefit amount less seventy-five percent of that part of the remuneration (if any) payable to him with respect to such week which is in excess of five dollars. Such benefit, if not a multiple of one dollar, shall be ~~((computed))~~ reduced to the next ((higher)) lower multiple of one dollar.

Sec. 13. Section 5, chapter 1, Laws of 1971 and RCW 50.22.040 are each amended to read as follows:

The weekly extended benefit amount payable to an individual for a week of total unemployment in his eligibility period shall be an amount equal to the weekly benefit amount payable to him during his applicable benefit year. However, for those individuals whose eligibility period for extended benefits commences with weeks beginning after October 1, 1983, the weekly benefit amount, as computed in RCW 50.20.120(2) and payable under this section, if not a multiple of one dollar, shall be reduced to the next lower multiple of one dollar.

Sec. 14. Section 90, chapter 35, Laws of 1945 as amended by section 5, chapter 286, Laws of 1955 and RCW 50.24.020 are each amended to read as follows:

The commissioner may compromise any claim for contributions, interest, or penalties, and any amount owed by an individual because of benefit overpayments, whether reduced to judgment or otherwise, existing or arising under this title in any case where collection of the full claim, in the case of contributions, interest, or penalties, would result in the insolvency of the employing unit or individual from whom such contributions, interest, or penalties are claimed, and any case where collection of the full amount of benefit overpayments made to an individual, whether reduced to judgment or otherwise, would be against equity and good conscience.

Whenever a compromise is made by the commissioner in the case of a claim for contributions, interest, or penalties, there shall be placed on file in the office of the unemployment compensation division a statement of the amount of contributions, interest, and penalties imposed by law and claimed

duc, a complete record of the compromise agreement and the amount actually paid in accordance with the terms of the compromise agreement. Whenever a compromise is made by the commissioner in the case of a claim of a benefit overpayment, whether reduced to judgment or otherwise, there shall be placed on file in the office of the unemployment compensation division a statement of the amount of the benefit overpayment, attorneys' fees and costs, if any, a complete record of the compromise agreement and the amount actually paid in accordance with the terms of the compromise agreement.

If any such compromise is accepted by the commissioner, within such time as may be stated in the compromise or agreed to, such compromise shall be final and conclusive and except upon showing of fraud or malfeasance or misrepresentation of a material fact the case shall not be reopened as to the matters agreed upon. In any suit, action, or proceeding, such agreement or any determination, collection, payment, adjustment, refund, or credit made in accordance therewith shall not be annulled, modified, set aside, or disregarded.

Sec. 15. Section 94, chapter 35, Laws of 1945 and RCW 50.24.060 are each amended to read as follows:

In the event of any distribution of an employer's assets pursuant to an order of any court, including any receivership, probate, legal dissolution, or similar proceeding, or in case of any assignment for the benefit of creditors, composition, or similar proceeding, contributions, interest, or penalties then or thereafter due shall be a lien upon all the assets of such employer. Said lien will be prior to all other liens or claims except prior tax liens, other liens provided by this title, and claims for remuneration for services of not more than two hundred and fifty dollars to each claimant earned within six months of the commencement of the proceeding. The mere existence of a condition of insolvency or the institution of any judicial proceeding for legal dissolution or of any proceeding for distribution of assets shall cause such a lien to attach without action on behalf of the commissioner or the state. In the event of an employer's adjudication in bankruptcy, judicially confirmed extension proposal, or composition, under the federal bankruptcy act of 1898, as amended, contributions, interest, or penalties then or thereafter due shall be entitled to such priority as provided in that act, as amended.

Sec. 16. Section 15, chapter 228, Laws of 1975 1st ex. sess. as amended by section 8, chapter 190, Laws of 1979 ex. sess. and RCW 50.24.115 are each amended to read as follows:

Whenever any order and notice of assessment or jeopardy assessment shall have become final in accordance with the provisions of this title the commissioner may file with the clerk of any county within the state a warrant in the amount of the notice of assessment plus interest, penalties, and a filing fee of five dollars. The clerk of the county wherein the warrant is filed

shall immediately designate a superior court cause number for such warrant, and the clerk shall cause to be entered in the judgment docket under the superior court cause number assigned to the warrant, the name of the employer mentioned in the warrant, the amount of the tax, interest, penalties, and filing fee and the date when such warrant was filed. The aggregate amount of such warrant as docketed shall become a lien upon the title to, and interest in all real and personal property of the employer against whom the warrant is issued, the same as a judgment in a civil case duly docketed in the office of such clerk. Such warrant so docketed shall be sufficient to support the issuance of writs of execution and writs of garnishment in favor of the state in the manner provided by law in the case of civil judgment, wholly or partially unsatisfied. The clerk of the court shall be entitled to a filing fee of five dollars, which shall be added to the amount of the warrant, and charged by the commissioner to the employer or employing unit. A copy of the warrant shall be mailed to the employer or employing unit by certified mail to his last known address within five days of filing with the clerk.

Sec. 17. Section 10, chapter 2, Laws of 1970 ex. sess. as last amended by section 11, chapter 158, Laws of 1973 1st ex. sess. and RCW 50.29.010 are each amended to read as follows:

As used in this chapter:

"Computation date" means July 1st of any year;

"Cut-off date" means September 30th next following the computation date;

"Rate year" means the calendar year immediately following the computation date;

"Experience rating year" is the twelve-month period beginning with July 1st of one calendar year and ending on June 30th of the following calendar year;

"Payroll" means all wages (as defined for contribution purposes) paid by an employer to individuals in his employment;

"Acquire" means the right to occupy or use the operating assets formerly in the possession of a predecessor employer whether that acquisition be by purchase, lease, gift, or by any legal process;

"Qualified employer" means: (1) Any employer as of the computation date who had some employment in the twelve-month period immediately preceding April 1st of the first of the three consecutive calendar years immediately preceding the computation date and who had no period of four or more consecutive calendar quarters in such three years for which he reported no employment, except that no employer shall be deemed a qualified employer unless all contributions, interest, and penalties required under this title from ~~((him or his predecessors))~~ that employer for the thirty-six month period immediately preceding the computation date have been paid by the cut-off date ~~((or within twenty days of mailing of special delinquency notice~~

~~as provided in RCW 50.29.070~~); or (2) Any employer as of the computation date who has not been subject to this title for a period of time sufficient to be classified as a qualified employer under the provision of subdivision (1) of this paragraph but who had some employment in the twelve-month period immediately preceding April 1st of the first of the two consecutive calendar years immediately preceding the computation date and who had no period of four or more consecutive calendar quarters in such two years for which he reported no employment, except that no employer shall be deemed a qualified employer unless all contributions, interest, and penalties required under this title from ~~((him or his predecessors))~~ that employer for the twenty-four month period immediately preceding the computation date have been paid by the cut-off date ~~((or within twenty days of mailing of special delinquency notice as provided in RCW 50.29.070))~~: PROVIDED, That for the purpose of this section, unpaid contributions, interest, or penalties of twenty-five dollars or less or unpaid contributions, interest, or penalties of one-half of one percent of the employer's total tax reported for the twelve-month period immediately preceding the computation date may be disregarded if showing is made to the satisfaction of the commissioner that an otherwise qualified employer acted in good faith and that forfeiture of qualification for a reduced contribution rate because of such delinquency would be inequitable ~~((PROVIDED, FURTHER, That when an employer or prospective employer has acquired all or substantially all of the operating assets of an employer, or has acquired an operating department, section, division, or any substantial portion of the business or assets of any employer, which is clearly segregable and identifiable for experience rating purposes, the payroll record and benefit charges of the transferring employer shall be divided between the transferring and acquiring employers in proportion to the payrolls for the four preceding completed calendar quarters attributable to the operating assets retained and conveyed. The successor employer shall be liable for contributions on the acquired business from the date the transfer of the business occurred. The separate account of a predecessor or that part thereof which is transferred shall become the separate account or part of separate account as the case may be of the successor employer))~~.

"Surplus" is an amount of moneys in the unemployment compensation fund deemed in excess of the amount needed to insure the solvency of the fund. The "surplus" is determined in the following manner:

(1) For computations prior to January 1, 1974, the total remuneration paid during the calendar year preceding the computation date shall be multiplied by four percent and the product shall be subtracted from the amount in the fund as of the June 30th immediately preceding the computation date. If that balance is at least one-tenth of one percent of the total remuneration paid during the calendar year, that portion of the balance not exceeding forty one-hundredths of one percent of the total remuneration paid

during the preceding calendar year shall be deemed "surplus". Total remuneration paid in this computation is limited to remuneration paid during the calendar year preceding the computation date and reported to the department of employment security on or before the March 31st immediately preceding the computation date.

(2) For computations subsequent to January 1, 1974, the allowable "surplus" shall be computed by use of the following table. Column A represents the ratio of the unemployment compensation fund as of the June 30th preceding the computation date to total remuneration for the preceding calendar year. The percentage figures in Column B represent the maximum percentage of total remuneration during the preceding calendar year which may be deemed as "surplus" in view of the corresponding figures in Column A. No amount of the fund shall be declared surplus if the balance in the fund as of the June 30th immediately preceding the computation date is not at least one-tenth of one percent of total remuneration paid during the preceding calendar year in excess of four percent of total remuneration paid during the preceding calendar year. The percentage amount of total remuneration during the preceding calendar year, Column B, may be deemed surplus only to the extent that the balance remaining in the unemployment compensation fund exceeds four percent of the total remuneration paid during the preceding calendar year. Total remuneration paid in this computation is limited to remuneration paid during the calendar year preceding the computation date and reported to the department of employment security on or before the March 31st immediately preceding the computation date.

| <u>Column A</u> | <u>Column B</u> |
|-------------------------|-----------------|
| 4.1% but less than 4.8% | 0.40% |
| 4.8% but less than 5.2% | 0.55% |
| 5.2% or more | 0.70% |

(3) In all computations of "surplus" moneys paid from the fund, based on services performed for employers who make payments in lieu of contributions, which have not been reimbursed to the fund as of any June 30 shall be deemed an asset of the unemployment compensation fund, to the extent that such moneys exceed the amount of payments in lieu of contributions which the commissioner has previously determined to be uncollectible: PROVIDED, FURTHER, That the amount attributable to employment with the state shall also include interest as provided for in RCW 50.44.020.

Sec. 18. Section 15, chapter 2, Laws of 1970 ex. sess. as amended by section 13, chapter 158, Laws of 1973 1st ex. sess. and RCW 50.29.060 are each amended to read as follows:

Effective January 1, 1971, predecessor and successor employer contribution rates shall be computed in the following manner:

(1) If the successor is an employer at the time of the transfer, his contribution rate shall remain unchanged for the remainder of the rate year in which the transfer occurs.

(2) The contribution rate on any payroll retained by a predecessor employer shall remain unchanged for the remainder of the rate year in which the transfer occurs.

(3) If the successor is not an employer at the time of the transfer, he shall pay contributions for the remainder of the rate year in which the transfer occurs at the rate assigned ~~((to the predecessor employer))~~ under RCW 50.24.010.

~~(4) ((If the successor is not an employer at the time of the transfer and simultaneously acquires the business or a portion of the business of two or more employers in different rate classes, his rate from the date the transfer occurred until the end of the rate year in which such transfer occurred shall be a recomputed rate based on the combined experience of his predecessors as of the cut-off date for that rate year.~~

~~(5))~~ In all cases, from and after January 1 ~~((;))~~ following the transfer, the successor's contribution rate for each rate year shall be based on his experience with payrolls and benefits ~~((combined with))~~, including the experience of ((his predecessor or predecessors)) the acquired business or portion of a business from the date of transfer, as of the regular computation date for that rate year.

~~((6))~~ (5) In all cases, from and after January 1 following the transfer, the predecessor's contribution rate for each rate year shall be based on his experience with payrolls and benefits, as of the regular computation date for that rate year, ~~((excluding therefrom such))~~ including the experience ((as was credited to the successor or successors under other provisions of this title)) of the acquired business or portion of business up to the date of transfer; PROVIDED, That if all of the predecessor's ~~((experience with payrolls and benefits))~~ business is transferred to a successor or successors the predecessor shall not be a qualified employer within the meaning of RCW 50.29.010 until his account following the date of the transfer has been chargeable with benefits throughout not less than thirty-six consecutive months immediately preceding the computation date.

Sec. 19. Section 16, chapter 2, Laws of 1970 ex. sess. as amended by section 14, chapter 158, Laws of 1973 1st ex. sess. and RCW 50.29.070 are each amended to read as follows:

Within a reasonable time after the computation date, each employer shall be notified of the total amount of benefits charged to his account during the twelve-month period immediately preceding the computation date and, upon request, the amount of such charges with respect to each individual receiving unemployment benefits charged to his account.

Within a reasonable time after the computation date each employer shall be notified of his rate of contribution as determined for the succeeding rate year.

~~((At the time of mailing rate notices any employer who, prior to the cut-off date has acquired all or substantially all of the operating assets, or has acquired an operating department, section, division, or any substantial portion of the business or assets, of any employer who was not a qualified employer as defined in RCW 50.29.010 because of having failed to pay all contributions required under this title by the cut-off date, shall be furnished a special delinquency statement showing the amount unpaid and the rate of contribution to which such successor employer will be entitled if the amount is paid within twenty days.))~~

Any employer dissatisfied with the benefit charges made to his account or with his determined rate may file a request for review and redetermination with the commissioner within thirty days of the mailing of the notice to the employer, showing the reason for such request. Should such request for review and redetermination be denied, the employer may, within ten days of the mailing of such notice of denial, file with the appeal tribunal a petition for hearing which shall be heard in the same manner as a petition for denial of refund. The appellate procedure prescribed by this title for further appeal shall apply to all denials of review and redetermination under this section.

Sec. 20. Section 119, chapter 35, Laws of 1945 as last amended by section 7, chapter 266, Laws of 1959 and RCW 50.32.030 are each amended to read as follows:

When an order and notice of assessment has been served upon or mailed to a delinquent employer, as heretofore provided, such employer may within ten days thereafter file a petition in writing with the appeal tribunal, stating that such assessment is unjust or incorrect and requesting a hearing thereon. Such petition shall set forth the reasons why the assessment is objected to and the amount of contributions, if any, which said employer admits to be due the employment security department. If no such petition be filed with the appeal tribunal within said ten days, said assessment shall be conclusively deemed to be just and correct: **PROVIDED**, That in such cases, and in cases where payment of contributions ~~((or)),~~ interest, or penalties has been made pursuant to a jeopardy assessment, the commissioner may properly entertain a subsequent application for refund. The filing of a petition on a disputed assessment with the appeal tribunal shall stay the distraint and sale proceeding provided for in this title until a final decision thereon shall have been made, but the filing of such petition shall not affect the right of the commissioner to perfect a lien, as provided by this title, upon the property of the employer. The filing of a petition on a disputed assessment shall stay the accrual of interest and penalties on the disputed contributions until a final decision shall have been made thereon.

Within ten days after notice of denial of refund or adjustment has been mailed or delivered (whichever is the earlier) to an employer, the employer may file a petition in writing with the appeal tribunal for a hearing thereon: **PROVIDED**, That this right shall not apply in those cases in which assessments have been appealed from and have become final. The petitioner shall set forth the reasons why such hearing should be granted and the amount which the petitioner believes should be adjusted or refunded. If no such petition be filed within said ten days, the determination of the commissioner as stated in said notice shall be final.

Sec. 21. Section 121, chapter 35, Laws of 1945 as amended by section 24, chapter 214, Laws of 1949 and RCW 50.32.050 are each amended to read as follows:

In any proceeding before an appeal tribunal involving an appeal from a disputed order and notice of assessment (for contributions ((~~or~~), interest, or penalties due) a disputed denial of refund or adjustment (of contributions ((~~or~~), interest, or penalties paid) or a disputed experience rating credit, the appeal tribunal, after affording the parties a reasonable opportunity for hearing, shall affirm, modify or set aside the notice of assessment, denial of refund or experience rating credit. The parties shall be duly notified of such appeal tribunal's decision together with its reasons therefor which shall be deemed to be the final decision on the order and notice of assessment, denial of refund or experience rating credit, as the case may be, unless within ten days after the date of notification or mailing, whichever is the earlier, of such decision, further appeal is perfected pursuant to the provisions of this title relating to review by the commissioner.

Sec. 22. Section 15, chapter 292, Laws of 1977 ex. sess. and RCW 50.44.035 are each amended to read as follows:

(1) Any county, city or town not electing to make payments in lieu of contributions shall pay a "local government tax." Taxes paid under this section shall be paid into an administratively identifiable account in the unemployment compensation fund. This account shall be self-sustaining. For calendar years 1978 and 1979 all such employers shall pay local government tax at the rate of one and one-quarter percent of all remuneration paid by the governmental unit for services in its employment. For each year after 1979 each such employer's rate of tax shall be determined in accordance with this section: **PROVIDED, HOWEVER**, That whenever it appears to the commissioner that the anticipated benefit payments from the account would jeopardize reasonable reserves in this identifiable account the commissioner may at the commencement of any calendar quarter, impose an emergency excess tax of not more than one percent of remuneration paid by the participating governmental units which "excess tax" shall be paid in addition to the applicable rate computed pursuant to this section until the calendar year following the next September 1.

(2) A reserve account shall be established for each such employer.

(a) The "reserve account" of each such employer shall be credited with tax amounts paid and shall be charged with benefit amounts charged in accordance with the formula set forth in RCW 50.44.060 as now or hereafter amended except that such employer's account shall be charged for the full amount of extended benefits so attributable for weeks of unemployment commencing after January 1, 1979. Such credits and charges shall be cumulative from January 1, 1978.

(b) After the cutoff date, the "reserve ratio" of each such employer shall be computed by dividing its reserve account balance as of the computation date by the total remuneration paid during the preceding calendar year for services in its employment. This division shall be carried to four decimal places, with the remaining fraction, if any, disregarded.

(3) A "benefit cost ratio" for each such employer shall be computed by dividing its total benefit charges during the thirty-six months ending on June 30 by its total remuneration during the three preceding calendar years: PROVIDED, That after August 31 in 1979 each employer's total benefit charges for the twelve months ending on June 30 shall be divided by its total remuneration paid in the last three quarters of calendar year 1978; and after August 31 in 1980 each employer's total benefit charges for the twenty-four months ending June 30 shall be divided by its total remuneration paid in the last three calendar quarters of 1978 and the four calendar quarters of 1979. Such computations shall be carried to four decimal places, with the remaining fraction, if any, disregarded.

(4) For each such employer its benefit cost ratio shall be subtracted from its reserve ratio. One-third of the resulting amount shall be subtracted from its benefit cost ratio. The resulting figure, expressed as a percentage and rounded to the nearest tenth of one percent, shall become its local government tax rate for the following rate year. For the rate year 1980 no tax rate shall be less than 0.6 percent nor more than 2.2 percent. For 1981 no tax rate shall be less than 0.4 percent nor more than 2.6 percent. For years after 1981 no tax rate shall be less than 0.2 percent or more than 3.0 percent. No individual rate shall be increased any more than 1.0 percent from one rate year to the next.

(5) Any county, city or town electing participation under this section at any time after December 15, 1977, shall be assigned a tax rate of one and one-quarter percent of total remuneration for the first eight quarters of the participation.

(6) Each year after 1980 the commissioner shall review the local government tax system and make recommendations to the legislature for changes in said system.

(7) "Local government tax" shall be deemed to be "contributions" to the extent that such usage is consistent with the purposes of this title. Such construction shall include but not be limited to those portions of this title

and the rules and regulations enacted pursuant thereto dealing with assessments, interest, penalties, liens, collection procedures and remedies, administrative and judicial review, and the imposition of administrative, civil and criminal sanctions.

Sec. 23. Section 22, chapter 3, Laws of 1971 as last amended by section 12, chapter 35, Laws of 1981 and RCW 50.44.050 are each amended to read as follows:

~~((1))~~ Except as otherwise provided in subsections (1), ~~((2) and (3))~~ through (5) of this section, benefits based on services in employment covered by or pursuant to this chapter shall be payable on the same terms and subject to the same conditions as compensation payable on the basis of other service subject to this title.

(1) Benefits based on service in an instructional, research or principal administrative capacity ~~((in))~~ for an educational institution shall not be paid to an individual for any week of unemployment which commences during the period between two successive academic years or terms (or, when an agreement provides instead for a similar period between two regular but not successive terms, during such period) ~~((to an individual))~~ if such individual performs such services in the first of such academic years or terms and if there is a contract or reasonable assurance that such individual will perform services in any such capacity for any educational institution in the second of such academic years or terms. Any employee of a common school district who is presumed to be reemployed pursuant to RCW 28A.67.070 shall be deemed to have a contract for the ensuing term.

(2) With respect to weeks of unemployment beginning on or after the effective date of this 1983 section, benefits shall not be paid based on services in any other capacity for an educational institution ~~((other than an institution of higher education as defined in RCW 50.44.037))~~ for any week of unemployment which commences during the period between two successive academic years ~~((or during a period between two successive academic years))~~ or terms, if such individual performs such services in the first of such academic years or terms and there is an individual contract or an individual written notice to the employee that the individual will perform such services in the second of such academic years or terms: **PROVIDED, That with respect to weeks of unemployment beginning on or after the effective date of this 1983 section, if benefits are denied to any individual under this subsection and that individual was not offered an opportunity to perform such services for the educational institution for the second of such academic years or terms, the individual is entitled to a retroactive payment of benefits for each week for which the individual filed a timely claim for benefits and for which benefits were denied solely by reason of this subsection.**

The individual written notice to the employee from the employer must contain a statement that: (a) The notice will result in a denial of benefits;

(b) there is a possibility of retroactive benefits if the individual is not offered an opportunity to perform services in the second academic year or term; and (c) to be eligible for retroactive benefits the individual must file a timely claim for benefits in each week for which retroactive benefits would be sought.

(3) Benefits shall not be paid based on any services described in subsections (1) and (2) of this section for any week of unemployment which commences during an established and customary vacation period or holiday recess if such individual performs such services in the period immediately before such vacation period or holiday recess, and there is a reasonable assurance that such individual will perform such services in the period immediately following such vacation period or holiday recess.

(4) Benefits shall not be paid (as specified in subsections (1), (2), or (3) of this section) based on any services described in subsections (1) or (2) of this section to any individual who performed such services in an educational institution while in the employ of an educational service district which is established pursuant to chapter 28A.21 RCW and exists to provide services to local school districts.

(5) Subsections (2), (3), and (4) of this section, as they relate to services other than those in an instructional, research, or principal administrative capacity, shall not apply to an individual who has worked in a noninstructional, nonresearch, and nonprincipal administrative capacity for an educational institution during the same period one year earlier and who is not working in the current period due to a lack of work.

Sec. 24. Section 23, chapter 3, Laws of 1971 as amended by section 19, chapter 292, Laws of 1977 ex. sess. and RCW 50.44.060 are each amended to read as follows:

Benefits paid to employees of "nonprofit organizations" shall be financed in accordance with the provisions of this section. For the purpose of this section and RCW 50.44.070, the term "nonprofit organization" is limited to those organizations described in RCW 50.44.010, and joint accounts composed exclusively of such organizations.

(1) Any nonprofit organization which is, or becomes subject to this title on or after January 1, 1972 shall pay contributions under the provisions of RCW 50.24.010, unless it elects, in accordance with this subsection, to pay to the commissioner for the unemployment compensation fund an amount equal to the full amount of regular and additional benefits and one-half of the amount of extended benefits paid to individuals for weeks of unemployment which begin during the effective period of such election to the extent that such payments are attributable to service in the employ of such nonprofit organization.

(a) Any nonprofit organization which becomes subject to this title after January 1, 1972 may elect to become liable for payments in lieu of contributions for a period of not less than twelve months beginning with the date

on which such subjectivity begins by filing a written notice of its election with the commissioner not later than thirty days immediately following the date of the determination of such subjectivity.

(b) Any nonprofit organization which makes an election in accordance with paragraph (a) of this subsection will continue to be liable for payments in lieu of contributions until it files with the commissioner a written notice terminating its election not later than thirty days prior to the beginning of the taxable year for which such termination shall first be effective.

(c) Any nonprofit organization which has been paying contributions under this title for a period subsequent to January 1, 1972 may change to a reimbursable basis by filing with the commissioner not later than thirty days prior to the beginning of any taxable year a written notice of election to become liable for payments in lieu of contributions. Such election shall not be terminable by the organization for that and the next year.

(d) The commissioner may for good cause extend the period within which a notice of election, or a notice of termination, must be filed and may permit an election to be retroactive but not any earlier than with respect to benefits paid after December 31, 1969.

(e) The commissioner, in accordance with such regulations as he may prescribe, shall notify each nonprofit organization of any determination which he may make of its status as an employer and of the effective date of any election which it makes and of any termination of such election. Any nonprofit organization subject to such determination and dissatisfied with such determination may file a request for review and redetermination with the commissioner within thirty days of the mailing of the determination to the organization. Should such request for review and redetermination be denied, the organization may, within ten days of the mailing of such notice of denial, file with the appeal tribunal a petition for hearing which shall be heard in the same manner as a petition for denial of refund. The appellate procedure prescribed by this title for further appeal shall apply to all denials of review and redetermination under this paragraph.

(2) Payments in lieu of contributions shall be made in accordance with the provisions of this section including either paragraph (a) or (b) of this subsection.

(a) At the end of each calendar quarter, the commissioner shall bill each nonprofit organization or group of such organizations which has elected to make payments in lieu of contributions for an amount equal to the full amount of regular and additional benefits plus one-half of the amount of extended benefits paid during such quarter that is attributable to service in the employ of such organization.

(b) (i) Each nonprofit organization that has elected payments in lieu of contributions may request permission to make such payments as provided in this paragraph. Such method of payment shall become effective upon approval by the commissioner.

(ii) At the end of each calendar quarter, or at the end of such other period as determined by the commissioner, the commissioner shall bill each nonprofit organization for an amount representing one of the following:

(A) The percentage of its total payroll for the immediately preceding calendar year as the commissioner shall determine. Such determination shall be based each year on the average benefit costs attributable to service in the employ of nonprofit organizations during the preceding calendar year.

(B) For any organization which did not pay wages throughout the four calendar quarters of the preceding calendar year, such percentage of its payroll during such year as the commissioner shall determine.

(iii) At the end of each taxable year, the commissioner may modify the quarterly percentage of payroll thereafter payable by the nonprofit organization in order to minimize excess or insufficient payments.

(iv) At the end of each taxable year, the commissioner shall determine whether the total of payments for such year made by a nonprofit organization is less than, or in excess of, the total amount of regular and additional benefits plus one-half of the amount of extended benefits paid to individuals during such taxable year based on wages attributable to service in the employ of such organization. Each nonprofit organization whose total payments for such year are less than the amount so determined shall be liable for payment of the unpaid balance to the fund in accordance with paragraph (c). If the total payments exceed the amount so determined for the taxable year, all of the excess payments will be retained in the fund as part of the payments which may be required for the next taxable year, or a part of the excess may, at the discretion of the commissioner, be refunded from the fund or retained in the fund as part of the payments which may be required for the next taxable year.

(c) Payment of any bill rendered under paragraph (a) or (b) shall be made not later than thirty days after such bill was mailed to the last known address of the nonprofit organization or was otherwise delivered to it, and if not paid within such thirty days, the reimbursement payments itemized in the bill shall be deemed to be delinquent and the whole or part thereof remaining unpaid shall bear interest and penalties from and after the end of such thirty days at the rate and in the manner set forth in RCW 50.12.220 and 50.24.040.

(d) Payments made by any nonprofit organization under the provisions of this section shall not be deducted or deductible, in whole or in part, from the remuneration of individuals in the employ of the organization. Any deduction in violation of the provisions of this paragraph shall be unlawful.

(3) Each employer that is liable for payments in lieu of contributions shall pay to the commissioner for the fund the total amount of regular and additional benefits plus the amount of one-half of extended benefits paid that are attributable to service in the employ of such employer. If benefits paid to an individual are based on wages paid by more than one employer

and one or more of such employers are liable for payments in lieu of contributions, the amount payable to the fund by each employer that is liable for such payments shall be determined in accordance with the provisions of paragraphs (a) through (d) of this subsection.

(a) If benefits paid to an individual are based on wages paid by one or more employers that are liable for payments in lieu of contributions and on wages paid by one or more employers who are liable for contributions, the amount of benefits payable by each employer that is liable for payments in lieu of contributions shall be an amount which bears the same ratio to the total benefits paid to the individual as the total base-period wages paid to the individual by such employer bear to the total base-period wages paid to the individual by all of his base-period employers.

(b) If benefits paid to an individual are based on wages paid by two or more employers that are liable for payments in lieu of contributions, the amount of benefits payable by each such employer shall be an amount which bears the same ratio to the total benefits paid to the individual as the total base-period wages paid to the individual by such employer bear to the total base-period wages paid to the individual by all of his base-period employers.

Sec. 25. Section 13, chapter 18, Laws of 1982 1st ex. sess. and RCW 50.04.145 are each amended to read as follows:

The term "employment" shall not include services rendered by any person, firm, or corporation currently engaging in a business which is registered under chapter 18.27 RCW or licensed under chapter 19.28 RCW when:

(1) Contracting to perform work for any contractor registered under chapter 18.27 RCW or licensed under chapter 19.28 RCW;

~~(2) ((There is no other person, firm or corporation doing the same work at the same time on the same project except two or more persons, firms or corporations may contract and do the same work at the same time on the same project if each person, firm or corporation has employees;~~

~~(3))~~ (3) The person, firm, or corporation has a principal place of business which would be eligible for a business deduction for internal revenue service tax purposes other than that furnished by the contractor for which the business has contracted to furnish services;

~~((4))~~ (4) The person, firm, or corporation maintains a separate set of books or records that reflect all items of income and expenses of the business; ~~((and~~

~~(5))~~ (5) The work which the person, firm, or corporation has contracted to perform is:

(a) The work of a contractor as defined in RCW 18.27.010; or

(b) The work of installing wires or equipment to convey electric current or installing apparatus to be operated by such current as it pertains to the electrical industry as described in chapter 19.28 RCW; and

(5) A contractor registered under chapter 18.27 RCW or licensed under chapter 19.28 RCW does not supervise or control the means by which the result is accomplished or the manner in which the work is performed.

NEW SECTION. Sec. 26. If any part of this act is found to be in conflict with federal requirements which are a prescribed condition to the allocation of federal funds to the state or the eligibility of employers in this state for federal unemployment tax credits, the conflicting part of this act is hereby declared to be inoperative solely to the extent of the conflict, and such finding or determination shall not affect the operation of the remainder of this act. The rules under this act shall meet federal requirements which are a necessary condition to the receipt of federal funds by the state or the granting of federal unemployment tax credits to employers in this state.

NEW SECTION. Sec. 27. (1) Sections 6, 8, 17, 18, 19, and 25 of this act are necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing institutions, and shall take effect as follows:

(a) Sections 17, 18, 19, and 25 of this act shall take effect on June 30, 1983;

(b) Sections 6 and 8 of this act shall take effect on July 3, 1983, and shall be effective for benefit years commencing on or after that date.

(2) Sections 4 and 13 of this act shall take effect on October 1, 1983. Sections 7, 11, and 12 of this act shall also take effect on October 1, 1983, and shall be effective for all weeks of benefits paid on or after that date.

Passed the Senate May 7, 1983.

Passed the House May 6, 1983.

Approved by the Governor May 13, 1983.

Filed in Office of Secretary of State May 13, 1983.

CHAPTER 24

[Engrossed Senate Bill No. 3390]

PERSONALIZED LICENSE PLATES—SEVEN SPACES ALLOWED—FUND USE DESCRIBED—APPROPRIATION

AN ACT Relating to personalized license plates; amending section 4, chapter 200, Laws of 1973 1st ex. sess. as amended by section 3, chapter 59, Laws of 1975 and RCW 46.16.570; amending section 11, chapter 200, Laws of 1973 1st ex. sess. as last amended by section 118, chapter 3, Laws of 1983 and RCW 46.16.605; making an appropriation; declaring an emergency; and providing an effective date.

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

Sec. 1. Section 4, chapter 200, Laws of 1973 1st ex. sess. as amended by section 3, chapter 59, Laws of 1975 and RCW 46.16.570 are each amended to read as follows:

The personalized license plates shall be the same design as regular license plates, and shall consist of numbers or letters, or any combination