

on June 30, ((+1990)) 2000, unless extended by law for an additional fixed period of time.

Passed the House February 8, 1988.

Passed the Senate February 29, 1988.

Approved by the Governor March 11, 1988.

Filed in Office of Secretary of State March 11, 1988.

CHAPTER 18

[Senate Bill No. 6371]

MOTOR VEHICLE EXCISE TAX DISTRIBUTION—DOUBLE AMENDMENT CORRECTION

AN ACT Relating to correcting a double amendment to the motor vehicle excise tax distribution section; and reenacting and amending RCW 82.44.150.

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

Sec. 1. Section 3, chapter 428, Laws of 1987 and section 8, chapter 9, Laws of 1987 1st ex. sess. and RCW 82.44.150 are each reenacted and amended to read as follows:

(1) The director of licensing shall on the twenty-fifth day of February, May, August, and November of each year, commencing with November, 1971, advise the state treasurer of the total amount of motor vehicle excise taxes remitted to the department of licensing during the preceding calendar quarter ending on the last day of March, June, September, and December, respectively, except for those payable under RCW 82.44.020(6) and 82.44-.030, from motor vehicle owners residing within each municipality which has levied a tax under RCW 35.58.273, which amount of excise taxes shall be determined by the director as follows:

The total amount of motor vehicle excise taxes remitted to the department, except those payable under RCW 82.44.020(6) and 82.44.030, from each county shall be multiplied by a fraction, the numerator of which is the population of the municipality residing in such county, and the denominator of which is the total population of the county in which such municipality or portion thereof is located. The product of this computation shall be the amount of excise taxes from motor vehicle owners residing within such municipality or portion thereof. Where the municipality levying a tax under RCW 35.58.273 is located in more than one county, the above computation shall be made by county, and the combined products shall provide the total amount of motor vehicle excise taxes from motor vehicle owners residing in the municipality as a whole. Population figures required for these computations shall be supplied to the director by the office of financial management, who shall adjust the fraction annually.

(2) On the first day of the months of January, April, July, and October of each year, the state treasurer based upon information provided by the

department of licensing shall make the following apportionment and distribution of motor vehicle excise taxes deposited in the general fund except taxes collected under RCW 82.44.020(6). A sum equal to seventeen percent thereof shall be paid to cities and towns in the proportions and for the purposes hereinafter set forth; ~~((and))~~ a sum equal to two percent thereof shall be allocable to the county sales and use tax equalization account under RCW 82.14.200; and a sum equal to four and two-tenths percent of the special excise tax levied under RCW 35.58.273 by those municipalities authorized to levy a special excise tax at a rate not exceeding ninety-six one-hundredths of one percent on the fair market value of every motor vehicle owned by a resident of such municipality shall be deposited in the rail development account established in RCW 47.78.010.

(3) The amount payable to cities and towns shall be apportioned among the several cities and towns within the state according to the following formula:

(a) Sixty-five percent of the sum specified in subsection (2) of this section to be paid to cities and towns shall be apportioned ratably on the basis of population as last determined by the office of financial management.

(b) Thirty-five percent of the sum specified in subsection (2) of this section to be paid to cities and towns shall be apportioned to cities and towns under RCW 82.14.210.

(4) When so apportioned, the amount payable to each such city and town shall be transmitted to the city treasurer thereof, and shall be utilized by such city or town for the purposes of police and fire protection and the preservation of the public health therein, and not otherwise. In case it be adjudged that revenue derived from the excise tax imposed by this chapter cannot lawfully be apportioned or distributed to cities or towns, all moneys directed by this section to be apportioned and distributed to cities and towns shall be credited and transferred to the state general fund.

(5) On the first day of the months of January, April, July, and October of each year, the state treasurer, based upon information provided by the department of licensing, shall remit motor vehicle excise tax revenues imposed and collected under RCW 35.58.273 as follows:

(a) The amount required to be remitted by the state treasurer to the treasurer of any municipality levying the tax shall not exceed in any calendar year the amount of locally-generated tax revenues, excluding the excise tax imposed under RCW 35.58.273 for the purposes of this section, which shall have been budgeted by the municipality to be collected in such calendar year for any public transportation purposes including but not limited to operating costs, capital costs, and debt service on general obligation or revenue bonds issued for these purposes; and

(b) In no event may the amount remitted in a single calendar quarter exceed the amount collected on behalf of the municipality under RCW 35.58.273 during the calendar quarter next preceding the immediately preceding quarter.

(6) At the close of each calendar year accounting period, but not later than April 1, each municipality that has received motor vehicle excise taxes under subsection (5) of this section shall transmit to the director of licensing and the state auditor a written report showing by source the previous year's budgeted tax revenues for public transportation purposes as compared to actual collections. Any municipality that has not submitted the report by April 1 shall cease to be eligible to receive motor vehicle excise taxes under subsection (5) of this section until the report is received by the director of licensing. If a municipality has received more or less money under subsection (5) of this section for the period covered by the report than it is entitled to receive by reason of its locally-generated collected tax revenues, the director of licensing shall, during the next ensuing quarter that the municipality is eligible to receive motor vehicle excise tax funds, increase or decrease the amount to be remitted in an amount equal to the difference between the locally-generated budgeted tax revenues and the locally-generated collected tax revenues. In no event may the amount remitted for a calendar year exceed the amount collected on behalf of the municipality under RCW 35.58.273 during that same calendar year. At the time of the next fiscal audit of each municipality, the state auditor shall verify the accuracy of the report submitted and notify the director of licensing of any discrepancies.

(7) The motor vehicle excise taxes imposed under RCW 35.58.273 and required to be remitted under this section shall be remitted without legislative appropriation.

(8) Any municipality levying and collecting a tax under RCW 35.58.273 which does not have an operating, public transit system or a contract for public transportation services in effect within one year from the initial effective date of the tax shall return to the state treasurer all motor vehicle excise taxes received under subsection (5) of this section.

EXPLANATORY NOTE

RCW 82.44.150 was reenacted by 1987 1st ex.s. c 9 § 8 and by 1987 c 428 § 3, each without reference to the other. The 1987 1st ex.s. c 9 § 8 reenactment was a nonsubstantive reenactment which changed a reference and deleted obsolete references and language. The 1987 c 428 § 3 reenactment deleted obsolete references and added a provision providing for the deposit of a portion of the local motor vehicle excise tax into the rail development account. There is no substantive conflict between

the different versions, but the versions cannot be merged for publication purposes under RCW 1.12.025(2) because the sections were reenacted differently. This act reenacts RCW 82.44.150 as one section with all changes incorporated therein.

Passed the Senate February 5, 1988.

Passed the House March 3, 1988.

Approved by the Governor March 11, 1988.

Filed in Office of Secretary of State March 11, 1988.

CHAPTER 19

[Senate Bill No. 6374]

BOXING COMMISSION—REFERENCE CORRECTIONS

AN ACT Relating to the state boxing commission; and amending RCW 67.08.001, 67.08.060, 67.08.140, and 82.04.340.

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

Sec. 1. Section 1, chapter 184, Laws of 1933 as amended by section 1, chapter 337, Laws of 1981 and RCW 67.08.001 are each amended to read as follows:

(1) For the purposes of this chapter(~~(:~~
~~(a)~~), "boxing" includes, but is not limited to, wrestling, sumo, judo, and karate in addition to fisticuffs(~~(; and)~~).

(2) There is hereby created and established a state commission to be known and designated as the "state boxing commission" and in this chapter referred to as the commission. The commission shall be composed of three members who shall be appointed by the governor and shall be subject to removal at the pleasure of the governor. The members of the first commission to be appointed after June 7, 1933, shall be appointed for the terms beginning July 1, 1933, and expiring as follows: One commissioner for the term expiring January 31, 1934, one commissioner for the term expiring January 31, 1935, and one commissioner for the term expiring January 31, 1936. Each of the first commissioners appointed shall hold office until his successor is appointed and qualified. Upon the expiration of the terms of the three commissioners first appointed, each succeeding commissioner shall be appointed to hold office for a term of four years and until his successor shall have been appointed and qualified. In case of a vacancy, it shall be filled by the appointment by the governor for the unexpired portion of the term in which such vacancy occurs.

Sec. 2. Section 12, chapter 184, Laws of 1933 as last amended by section 154, chapter 34, Laws of 1975-'76 2nd ex. sess. and RCW 67.08.060 are each amended to read as follows:

The commission may appoint official inspectors at least one of which, in the absence of a member of the commission, shall be present at any boxing contest or sparring and/or wrestling match or exhibition held under the provisions of this chapter. Such inspectors shall carry a card signed by the