

CHAPTER 219.

[H. B. 662.]

GAS TAX REFUNDS.

AN ACT relating to an excise tax on gasoline and other inflammable liquids, amending section 1, chapter 58, Laws of 1933, as amended by section 1, chapter 109, Laws of 1935, and amending section 18, chapter 58, Laws of 1933, as amended by section 2, chapter 109, Laws of 1935.

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

SECTION 1. That section 1, chapter 58 of the Laws of 1933 as amended by section 1 of chapter 109, Laws of 1935, be amended to read as follows:

Section 1. *Definitions.* The following words, terms and phrases shall, whenever used in this act, have the meaning set forth in this section;

a. "Motor vehicle" shall mean and include every vehicle which is in itself a self-propelled unit, equipped with solid rubber, hollow cushion rubber or pneumatic rubber tires and capable of being moved or operated upon a public highway, except motor vehicles used as motive power for or in conjunction with farm implements and machines or implements of husbandry;

b. "Motor vehicle fuel" shall mean and include gasoline or any other inflammable liquid, by whatsoever name such liquid may be known or sold, the chief use of which is as a fuel for the propulsion of motor vehicles, motor boats or airplanes;

c. "Distributor" shall mean and include every person, firm, association, or corporation who refines, manufactures, produces or compounds motor vehicle fuel, and sells, distributes, or in any manner uses the same in this state; also every person, firm, association or corporation who imports any motor vehicle fuel into this state and sells, distributes, or in any manner uses the same in this state whether in the

Amends
§ 1, Ch. 109,
Laws 1935.

"Motor
vehicle."

"Motor
vehicle
fuel."

"Distribu-
tor."

original packages or containers in which it is imported or otherwise; also every person, firm, association or corporation who having acquired in this state in the original package or container, motor vehicle fuel, shall distribute or sell the same, whether in such original package or container in which the same was imported, or otherwise, or in any manner use the same;

d. "Service station" is a place operated for the purpose of delivering motor vehicle fuel into the fuel tanks of motor vehicles; "Service station."

e. "Director." The director of licenses, State of Washington, or his duly authorized deputy or representative; "Director."

f. "Department." The department of licenses of the State of Washington; "Department."

g. "Dealer." Any person, as herein defined, engaged in the retail sale of liquid motor vehicle fuels; "Dealer."

h. "Person." Every natural person, firm, partnership, association, or private or public corporation; "Person."

i. "Highway." Every way or place of whatever nature open to the use of the public, as a matter of right, for purposes of vehicular travel; "Highway."

j. "Broker" shall mean and include every person, firm, association or corporation other than distributor, engaged in business as a broker, jobber or wholesale merchant dealing in motor vehicle fuel or other petroleum products used or usable in propelling motor vehicles, or in other petroleum products which may be used in blending, compounding or manufacturing of motor vehicle fuel; "Broker."

k. "Producer" shall mean and include every person, firm, association or corporation, other than a distributor, engaged in the business of producing motor vehicle fuel or other petroleum products used in, or which may be used in, the blending, compounding or manufacturing of motor vehicle fuel. "Producer."

Amends
§ 2, Ch. 109,
Laws 1935.

SEC. 2. That section 18, chapter 58 of the Laws of 1933 as amended by section 2 of chapter 109, Laws of 1935, be amended to read as follows:

Claims for
reimburse-
ment of prior
payments.

Section 18. Any person desiring to claim a refund shall obtain an annual permit from the director of licenses by application therefor on such form as he shall prescribe, which application therefor shall be made under oath and shall contain, among other things, the name, address and occupation of the applicant and the nature of the business and a sufficient description for identification of the machines or equipment in which the motor vehicle fuel is to be used, for which refund may be claimed under such permit. The permit shall bear a permit number and all applications for refund shall bear the number of the permit under which it is claimed. It is the duty of the director of licenses to keep a permanent record of all permits issued and a cumulative record of the amount of refund claimed and paid thereunder. Such permit shall be obtained before or at the time that the first application for refund is made under the provisions of this chapter. At the time of filing an application for annual refund permit, the applicant shall pay to the director of licenses an annual permit fee of fifty (50) cents, which shall be deposited in the motor vehicle fund. All permits shall expire on the thirty-first day of March following the date of their issue.

Permit.

Vehicles not
operated on
highway.

Any person who shall use any motor vehicle fuel as herein defined for the purpose of operating any internal combustion engine not used on nor in conjunction with any motor vehicle capable of being operated upon a public highway, and as the motor power thereof, upon which motor vehicle fuel excise tax provided for in this chapter has been paid, shall be entitled to and shall receive a refund of the amount of the motor vehicle fuel excise tax so provided for in this chapter paid on each gallon of motor

vehicle fuel so used, whether such motor vehicle excise tax has been paid either directly to the vendor from whom the motor vehicle fuel was purchased or indirectly by adding the amount of such excise tax to the price of such fuel: *Provided*, That no refund shall be made in any case for motor vehicle fuel consumed in any motor vehicle as herein defined. Every person who shall purchase and use any motor vehicle fuel as herein defined as an ingredient for manufacturing or for cleaning or dyeing or for some other similar purpose and upon which the motor vehicle fuel excise tax provided for in this chapter has been paid shall be entitled to and shall receive a refund of the amount of the motor vehicle fuel excise tax so paid on each gallon of motor vehicle fuel so used, whether such motor vehicle excise tax has been paid either directly to the vendor from whom the motor vehicle fuel was purchased or indirectly by adding the amount of such excise tax to the price of such fuel. Every person who shall export any motor vehicle fuel as herein defined for use outside of this state and who shall have paid the motor vehicle fuel excise tax upon such motor vehicle fuel as required by this chapter shall be entitled to and shall receive a refund of the amount of the motor vehicle fuel excise tax so paid on each gallon of motor vehicle fuel so exported: *Provided*, That any motor vehicle fuel carried from this state in the fuel tank of a motor vehicle shall not be considered as exported from this state. Any person or persons claiming any refund for any motor vehicle fuel used or exported as in this section provided shall not be entitled to receive such refund until such person or persons presents to the director of licenses such claim by affidavit upon forms to be provided by the director of licenses with such information as the director of licenses shall require, which claim and affidavit to be valid shall in all cases be accompanied

Manufacturing, cleaning or dyeing.

Exported vehicle fuel.

by the invoice or invoices issued to the claimant at the time of the purchase or purchases of such motor vehicle fuel, approved as to invoice form by the director of licenses. Any person claiming refund as herein provided by reason of exportation of motor vehicle fuel shall in addition to the affidavit and invoices required furnish to the director of licenses the export certificate therefor. In all cases such affidavit shall be signed by the person claiming such refund, or if it be a corporation, by some proper officer thereof and the signature thereon shall be certified by a notary public that the claimant is known to him and that the same was subscribed and sworn to by such claimant in his presence.

Any person claiming refund from motor vehicle fuel used other than in motor vehicles as herein provided may be required by the director of licenses to also furnish information by affidavit regarding the amount of motor vehicle fuel purchased from other sources or for other purposes during the period reported upon which no refund is claimed.

Warrants.

Upon the approval of the director of licenses of such claim for refund, the state auditor shall draw his warrant upon the state treasurer for the amount of such claim in favor the person making such claim and such warrant shall be paid from the excise tax collected on motor vehicle fuel: *Provided*, That application for any refunds of excise tax paid as in this section provided shall be filed in the office of the director of licenses not later than 5:00 o'clock in the afternoon of the sixtieth (60th) day following the date of purchase of such motor vehicle fuel, which time may be extended by the director of licenses for an additional period of not to exceed six months, and if not filed within such extended period then the right to such refund shall be forever barred. Any person or the member of any firm or the officer or agent of any corporation who shall make any

false statement in any affidavit required herein for the refund of any excise tax, as provided in this section, or who shall collect or cause to be repaid to him or to any other person any such refund without being entitled to the same under the provisions of this section shall be guilty of a gross misdemeanor.

The director of licenses shall have the right in order to establish the validity of any claim for refund to require the claimant to furnish such additional proof of the validity of such claim as said director of licenses may determine, and to examine the books and records of the claimant for such purpose and the failure of the claimant to accede to the demand for such examination shall constitute a waiver of all rights to the refund claimed on account of the transaction in question.

If upon investigation it shall be determined by the director of licenses that any claim or claims have been supported by invoice or invoices fraudulently made or altered in any manner to support such claim or claims, the director of licenses shall have the right to suspend the pending and all further refunds to any such person, firm or corporation making such claim or claims, for a period not to exceed one year.

Fraudulent
claims.

When motor vehicle fuel is sold to a person who shall claim to be entitled to a refund of the tax hereunder imposed, the seller of such motor vehicle fuel shall make and deliver at the time of such sale separate invoices for each purchase on invoice forms approved by the director of licenses showing the name and address of the seller and the name and address of the purchaser, the number of gallons of motor vehicle fuel so sold written in words and figures and the date of such purchase. Such invoices shall be legibly written and shall be void if any corrections or erasures appear on the face thereof.

Invoices.

A refund shall be made in the manner provided in this section or a credit allowing for the excise tax

Destroyed
vehicle fuel.

paid or accrued on all motor vehicle fuel which, after shipment or receipt, shall be destroyed by fire, lightning, flood, wind storm, or explosion, but such destruction must be proved to the complete satisfaction of the director of licenses.

Passed the House March 11, 1937.

Passed the Senate March 9, 1937.

Approved by the Governor March 19, 1937.

CHAPTER 220.

[H. B. 663.]

ALIENS.

AN ACT relating to the rights and disabilities of aliens with respect to land, and amending chapter 50, Laws of 1921, as amended by chapter 70, Laws of 1923 (sections 10581, 10582 and 10588, Remington's Revised Statutes.)

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

SECTION 1. Chapter 50, Laws of 1921 (section 10581, Remington's Revised Statutes), is hereby amended to read as follows:

Section 1. In this act, unless the context otherwise requires:

(a) "Alien" does not include an alien who has in good faith declared his intention to become a citizen of the United States, but does include all other aliens and all corporations and other organized groups of persons, a majority of whose capital stock is owned or controlled by aliens or a majority of whose members are aliens and does include all persons who are non-citizens of the United States and who are ineligible to citizenship by naturalization;

(b) "Land" does not include lands containing valuable deposits of minerals, metals, iron, coal or fire clay or the necessary land for mills and machinery to be used in the development thereof and

Amends
§ 10581, Rem.
Rev. Stat.
(§ 135 P. C.).

"Alien."

"Land."