

CHAPTER 127.

[S. B. 312.]

USE FUEL TAX ACT.

AN ACT to provide an excise tax on the use of fuel as defined herein to propel motor vehicles on the highways in the State of Washington; to provide for the issuance of permits to users of such fuel; the registration of sellers of such fuel; for the levy, assessment, collection, payment and disposition of such tax; to provide for the keeping of records by users and sellers of such fuel; to provide for the administration and enforcement of this act and for the disposition of the revenues derived therefrom; providing penalties for violation of the provisions of this act; defining certain words, terms and phrases used in the act; and repealing section 6, chapter 58 of the Laws of 1933 (section 8327-6 of Remington's Revised Statutes).

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

SECTION 1. This act shall be known and may be cited as the "Use Fuel Tax Act of 1941." Citation.

SEC. 2. The following words, terms and phrases when used in this act have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning.

(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. Definitions.

(b) "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.

(c) "Fuel" means any combustible gas, liquid or material of a kind used in an internal combustion engine for the generation of power to propel a motor vehicle except motor vehicle fuel as defined in sec-

Definitions.

tion 1 of chapter 58, Laws of 1933, as amended by section 1 of chapter 177, Laws of 1939 (section 8327-1 of Remington's Revised Statutes).

(d) "Internal combustion engine" shall include a diesel engine and any other engine operated by internal expansion.

(e) "Person". Every natural person, firm, partnership, association or private or public corporation.

(f) "Use" as a verb, means to receive into any receptacle on a motor vehicle, fuel consumed in propelling such motor vehicle on the highways within the State of Washington; except that if such fuel is received into such receptacle outside the taxing jurisdiction of this state, "use" as a verb, means to consume in propelling such motor vehicle on the highways within this state; "use" as a noun, means the act of using.

(g) "User" means any person who uses fuel.

(h) "Director." The Director of Licenses, State of Washington, or his duly authorized deputy or representative.

Rate of tax.

SEC. 3. From and after the effective date of this act, in addition to other taxes now provided by law, there is hereby imposed and levied an excise tax at the rate of five cents (5¢) per gallon on the use of fuel by any user thereof.

User must have permit.

SEC. 4. After the effective date of this act, it shall be unlawful for any person to use fuel within this state unless a use fuel tax permit shall have been issued to him as provided herein and shall not have been revoked. Applications for such permits must be made to the Director upon forms prescribed by him and shall set forth such information as he may require. On receipt of such an application, the Director shall issue to the applicant a use fuel tax permit authorizing such applicant to use fuel within this state. Such permit shall be valid only for the

Contents.

person in whose name it is issued and shall be valid until revoked or cancelled.

An emblem shall be displayed as prescribed by the Director in a conspicuous place on each motor vehicle in connection with which fuel is used. Each such emblem shall be issued without charge by the Director upon application by a user holding an unrevoked use fuel tax permit, shall show the number of such permit and shall identify the motor vehicle with respect to which it is issued.

Emblem displayed.

Sec. 5. The Director shall have power to revoke the permit issued under the provisions of section 4 hereof of any person who fails to comply with the provisions of this act or any rule or regulation adopted hereunder. Before revoking any such permit the Director shall serve written notice on such person ordering him to appear before the Director at a time not less than ten (10) days after such service and show cause why such permit should not be revoked. Such notice shall be served in the manner prescribed by section 17 hereof. A new permit shall not be issued to a person whose permit has been revoked, unless it appears to the satisfaction of the Director that such person will comply with the provisions of this act and the rules and regulations adopted hereunder.

Director has power to revoke.

Notice to user.

In the event any person to whom a permit has been issued pursuant to section 4 hereof shall cease using fuel within this state, such person shall immediately request in writing that the Director cancel such permit. On receipt of such request the Director shall cancel such permit. In the event any person shall cease using fuel within this state in connection with a motor vehicle with respect to which an emblem has been issued pursuant to section 4 hereof but shall continue using fuel within this state in connection with another motor vehicle or other

Request for cancellation.

Notice of use in other vehicle.

motor vehicles, such person shall immediately notify the Director.

To return emblem upon revocation.

Any person whose permit has been revoked or cancelled shall return to the Director each emblem issued with respect to the motor vehicle in connection with which such person has ceased using fuel within this state.

Tax payments.

SEC. 6. The excise tax imposed hereunder with respect to the use of fuel during any calendar month shall be due and payable on or before the fifteenth day of the immediately succeeding calendar month.

Filing report.

SEC. 7. Each user shall on or before the fifteenth day of the month following the effective date of this act, and on or before the fifteenth day of each and every month thereafter, file with the Director of Licenses a report showing the amount of fuel used during the immediately preceding calendar month by such user and such other information as the Director may require for the purposes of this act.

Contents.

Such reports shall be made under oath on forms prescribed, prepared and furnished by the Director of Licenses. Each such report shall be accompanied by a remittance payable to the Treasurer of the State of Washington for the amount of tax due and payable hereunder.

Remittance.

Posting presumption of receipt.

SEC. 8. When any application, report, notice or payment required to be made to any officer, agent, or employee of the state under the provisions of this act has been deposited in the United States mail addressed to such officer, agent, or employee, it shall be deemed to have been received by him on the date such application, report, notice or payment was deposited in the United States mail. It shall be presumed until the contrary is established that the date shown by the post office cancellation mark on the envelope containing the application, report, notice or payment is the date it was deposited in the United States mail.

SEC. 9. Any person failing to pay any tax, except taxes assessed under the provisions of sections 17 and 18 hereof, within the time prescribed by this act shall pay in addition to such tax a penalty of ten per cent (10%) of the amount thereof, plus interest on the amount of such tax at the rate of one-half of one per cent ($\frac{1}{2}$ of 1%) per month, or fraction thereof, from the date such tax became due and payable until the date of payment.

Penalty for non-payment.

SEC. 10. Before registering any motor vehicle under the provisions of chapter 188, Laws of 1937, or any amendments thereto or substitute therefor, the Director shall ascertain from the applicant for such registration whether the motor vehicle sought to be registered is propelled by a fuel the use of which is subject to the tax hereby imposed. If it shall be so ascertained that any motor vehicle is so propelled, the Director shall not complete such registration until the applicant therefor has established to the satisfaction of the Director that such applicant is the holder of a valid use fuel tax permit issued to him pursuant to section 4 hereof.

Information given to Director.

Registration.

SEC. 11. The tax, including any penalty and interest hereby imposed, shall constitute a lien upon, and shall have the effect of an execution duly levied against, any motor vehicle in connection with which the taxable use is made, attaching at the time of such use. Such lien shall not be removed until such tax has been paid or the motor vehicle subject to such lien has been sold in payment of such tax, and shall be paramount to all private liens or encumbrances of whatever character upon such motor vehicle and to the rights of any conditional vendor or any other holder of the legal title in or to such motor vehicle.

Tax is lien upon vehicle.

SEC. 12. In the event the ownership of a motor vehicle subject to the lien provided for by section

No transfer
of title until
lien satisfied.

11 hereof is transferred, whether by operation of law or otherwise, no registration card or certificate of title with respect to such motor vehicle shall be issued by the Director under the provisions of chapter 188, Laws of 1937, or any amendments thereto or substitute therefor, to the transferee or person otherwise entitled thereto until after the Director has determined that such lien has been removed.

Creditor of
user notified
of delin-
quency.

SEC. 13. In the event any user is delinquent in the payment of any obligation imposed hereunder, the Director may give notice of the amount of such delinquency by registered mail to all persons having in their possession or under their control any credits or other personal property belonging to such user, or owing any debts to such user, at the time of the receipt by them of such notice, and thereafter any person so notified shall neither transfer nor make other disposition of such credits, personal property or debts until the Director shall have consented to a transfer or other disposition or until twenty (20) days shall have elapsed from and after the receipt of such notice. All persons so notified must, within five (5) days after the receipt of such notice, advise the Director of any and all such credits, personal property or debts in their possession, under their control or owing by them, as the case may be.

Duty.

Answer of
creditor to
notice.

Director may
require
pledge for
security.

SEC. 13-a. The Director, whenever he deems it necessary to insure compliance with any provision of this act or any rule or regulation prescribed and adopted under this act, may require any person subject to the excise tax imposed hereunder to deposit with the Treasurer of the State of Washington such security as the Director may determine. Such security may be sold by the Director at public sale if it becomes necessary so to do in order to recover any amount due hereunder. Such notice of sale may be served upon the person who deposited such security personally or by mail in the same manner

Security may
be sold to
satisfy lien.

as prescribed for service of notice by the provisions of section 17 hereof. Upon any such sale, the surplus, if any, above the amount due hereunder shall be returned to the person who deposited the security.

SEC. 14. Whenever any user shall be delinquent in the payment of any obligation imposed hereunder, and such delinquency continues after notice and demand for payment by the Director, the Director shall proceed to collect the amount due from the user in the following manner: The Director shall seize any motor vehicle subject to the lien of said excise tax, penalty and interest, provided for by section 11 hereof and thereafter sell it at public auction to pay such obligation and any and all costs that may have been incurred on account of such seizure and sale. Notice of such intended sale and the time and place thereof shall be given to such delinquent user and to all persons appearing of record to have an interest in such motor vehicle. Such notice shall be given in writing at least ten (10) days before the date set for the sale by enclosing it in an envelope addressed to such user at his address as the same appears in the records of the Director and, in the case of any person appearing of record to have an interest in such motor vehicle, addressed to such person at his last known residence or place of business, and depositing such envelope in the United States mail, postage prepaid. In addition such notice shall be published for at least ten (10) days before the date set for such sale in a newspaper of general circulation published in the county in which the motor vehicle seized is to be sold. If there is no newspaper of general circulation in such county, such notice shall be posted in three (3) public places in such county for said period of ten (10) days. Such notice shall contain a description of the motor vehicle to be sold, together with a statement of the amount due hereunder, the name of the

Method of collection of delinquency.

May seize vehicle.

Notice of sale.

Publication of notice of sale.

Contents.

user and the further statement that unless such amount is paid on or before the time fixed in such notice such motor vehicle will be sold in accordance with law and such notice.

Sale
procedure.

The Director shall then proceed to sell the motor vehicle in accordance with the law and said notice, and shall deliver to the purchaser a bill of sale which shall vest title in the purchaser. If upon any such sale the moneys received shall exceed the amount due to the state hereunder from the delinquent user, the excess shall be returned to such user and his receipt obtained therefor. If any person having an interest in or lien upon the motor vehicle has filed with the Director prior to such sale notice of such interest or lien, the Director shall withhold payment of any such excess to such user pending a determination of the rights of the respective parties thereto by a court of competent jurisdiction. If for any reason the receipt of such user shall not be available, the Director shall deposit such excess with the State Treasurer as trustee for such user, his heirs, successors, or assigns.

Surplus.

Attorney
General may
commence
action.

SEC. 15. Whenever any user shall be delinquent in the payment of any obligation hereunder, the Director may transmit notice of such delinquency to the Attorney General who shall at once proceed to collect by appropriate legal action the amount due the state from such user. In any suit brought to enforce the rights of the state hereunder, a certificate by the Director showing the delinquency shall be *prima facie* evidence of the amount of the obligation, of the delinquency thereof and of compliance by the Director with all provisions of this act relating to such obligation.

Remedies
cumulative.

SEC. 16. The foregoing remedies of the state shall be cumulative and no action taken by the Director shall be construed to be an election on the part of the state or any of its officers to pursue any remedy

hereunder to the exclusion of any other remedy for which provision is made in this act.

SEC. 17. If the Director is not satisfied with the report filed or amount of tax paid to the state by any user, the Director is hereby authorized and empowered to make an additional assessment of tax due from such user based upon any information available to the Director. Every such additional assessment shall bear interest at the rate of one-half of one per cent ($\frac{1}{2}$ of 1%) per month, or a fraction thereof, from the fifteenth day after the close of the month or months, as the case may be, for which the additional assessment is imposed until paid. If any part of the deficiency for which the additional assessment is imposed is found to have been occasioned by negligence or intentional disregard of this act or rules and regulations adopted hereunder, a penalty of ten per cent (10%) of the amount of the additional assessment may be added thereto. If any part of the deficiency for which the additional assessment is imposed is found to have been occasioned by fraud or an intent to evade this act or rules and regulations adopted hereunder, a penalty of twenty-five per cent (25%) of the amount of the additional assessment shall be added thereto in addition to any ten per cent (10%) penalty above provided for in this section. The Director shall give to the user written notice of such additional assessment. Such notice may be served personally or by mail; if by mail, service shall be made by depositing such notice in the United States mail, postage prepaid, addressed to the user at his address as the same appears in the records of the Director.

Director may investigate.

May make proper assessment.

Penalty for deficiency.

Increase for fraud.

Procedure for additional assessment.

SEC. 18. If any user neglects or refuses to make a report as required by this act, the Director shall make an estimate, based upon the best information available to the Director, for the month or months with respect to which such user failed to make a

Director may make estimate upon failure to make report.

report, of the amount of fuel used by such user and, upon the basis of such estimate, compute and assess the tax due from such user hereunder. Every such assessment shall bear interest at the rate of one-half of one per cent ($\frac{1}{2}$ of 1%) per month, or fraction thereof, from the fifteenth day after the close of the month or months, as the case may be, for which such assessment is imposed until paid. There shall be added to every such assessment a penalty of twenty-five per cent (25%) of the amount thereof. If the neglect or refusal to make a report as required by this act is found to have been occasioned by fraud or an intent to evade this act or rules and regulations adopted hereunder, a penalty of twenty-five per cent (25%) of the amount of such assessment shall be added thereto in addition to the twenty-five per cent (25%) penalty above provided for in this section. The Director shall give to such user written notice of such assessment, the notice to be served in the manner prescribed by section 17 hereof.

Interest on
assessment.

Penalty.

Notice.

May make
jeopardy
assessment.

Notice.

May petition
for reassess-
ment.

SEC. 18-a. If the Director believes that the collection of any amount of excise tax imposed hereunder will be jeopardized by delay, he shall thereupon make a determination of the amount of excise tax due, noting that fact upon such determination and the amount of such excise tax shall be immediately due and payable. If the amount of the excise tax, interest and penalty specified in the jeopardy determination is not paid within ten (10) days after the service upon the user of notice of the determination, such determination becomes final, unless a petition for reassessment is filed within such ten (10) days, and the delinquency penalty and interest provided in sections 17 and 18 hereof shall attach to the amount of excise tax specified therein. The user against whom a jeopardy determination is made hereunder may petition for the reassessment thereof

as provided herein: *Provided, however,* That such petition for reassessment must be filed with the Director within ten (10) days after the service upon the user of notice of the determination: *And provided further,* That the user must within said ten-day period deposit with the Director such security as it may deem necessary to insure compliance with the provisions of this act. Such security may be sold by the Director in the manner provided herein.

Procedure.

SEC. 19. Any user against whom an assessment is made under the provisions of section 17 or section 18 hereof may petition for a reassessment thereof within fifteen (15) days after service upon the user of notice thereof. If such petition is not filed within said fifteen-day period, the amount of the assessment becomes final at the expiration thereof.

Assessment to become final if no petition.

If a petition for reassessment is filed within said fifteen-day period the Director shall reconsider the assessment and, if the user has so requested in his petition shall grant such user an oral hearing and give the user ten (10) days' notice of the time and place thereof. The Director shall have power to continue the hearing from time to time as may be necessary. The decision of the Director upon a petition for reassessment shall become final thirty (30) days after service upon the user of notice thereof.

Director to reconsider upon petition.

Hearing.

Every assessment made by the Director under the provisions of section 17 or section 18 hereof shall become due and payable at the time it becomes final and if not paid to the Director when due and payable there shall be added thereto a penalty of ten per cent (10%) of the amount of the tax.

Penalty if not paid when final.

Any notice required by this section shall be served in the manner prescribed by section 17 hereof.

Method of notice.

SEC. 20. Except in the case of a fraudulent report or neglect or refusal to make a report, every

Exception for fraud.

Limitation of action.

notice of additional tax proposed to be assessed hereunder shall be served on the user within three (3) years after the claimed erroneous report is filed.

Director to credit excess payments.

SEC. 21. If the Director determines any amount of tax, penalty or interest has been paid more than once or has been erroneously or illegally collected, the Director shall credit such amount against any amounts then due from the user under this act and shall refund any balance to the user, his successor, administrator or executor, but no such credit or refund shall be allowed unless a claim therefor is filed with the Director within three (3) years from the date of overpayment or, with respect to an assessment made under the provisions of section 17 or section 18 hereof, within six (6) months after such assessment becomes final, whichever period expires the later. Every such claim must be in writing and state the specific grounds upon which it is founded.

Limitation on refunds.**Contents of claim.****Failure to file claim constitutes waiver.****Notice of determination of claim.****Interest allowed on over-payment.****Computation.****Refund.**

Failure to file such claim within the time prescribed in this section shall constitute waiver of any and all demands against this state on account of overpayments hereunder. Within fifteen (15) days of allowing or disallowing any such claim in whole or in part, the Director shall serve notice of such action on the claimant, such service to be made in the manner prescribed by section 17 hereof.

Interest shall be computed, allowed and paid upon any overpayment of tax, penalty or interest, unless such overpayment was made intentionally or by reason of negligence, at the rate of one-half of one per cent ($\frac{1}{2}$ of 1%) per month, or fraction thereof, from the date of overpayment as follows:

(1) In the case of a refund, to a date preceding the date of the refund warrant by not more than thirty (30) days, such date to be determined by the Director.

(2) In the case of a credit, to the same date that interest is computed on the tax against which the credit is applied.

Credit.

SEC. 22. No suit or proceeding shall be maintained in any court for the recovery of any amount alleged to have been illegally collected unless a claim for refund or credit has been duly filed as provided in section 21 hereof.

Condition precedent.

Within ninety (90) days after service of notice of the Director's action upon such a claim, the claimant may bring an action against the State Treasurer on the grounds set forth in the claim in a court of competent jurisdiction in the County of Thurston for recovery of the whole or any part of the amount with respect to which such claim has been disallowed.

Claimant may bring action.

Jurisdiction.

If the Director fails to serve notice of action on any such claim within six (6) months after the claim is filed, the claimant may, prior to service of notice of the Director's action on such claim, consider the claim disallowed and bring action against the State Treasurer on the grounds set forth in such claim for the recovery of the whole or any part of the amount claimed.

Failure to bring an action within the time specified herein shall constitute a waiver of any and all demands against this state on account of any alleged overpayments hereunder.

Failure to bring action is waiver.

If in any such action judgment is rendered for the plaintiff, the amount of the judgment shall first be credited on any tax due from the plaintiff under this act, and the balance of the judgment shall be refunded to the plaintiff. In any such judgment, interest shall be allowed at the rate of six per cent (6%) per annum on the amount found to have been illegally collected from the date of payment of such amount to the date of allowance of credit on account of such judgment or to a date preceding the date of

Judgment applied to due tax first. Balance refunded.

Interest rate.

the refund warrant by not more than thirty (30) days, such date to be determined by the Director.

Claim cannot
be assigned.

In no case shall any judgment be rendered in favor of the plaintiff in any action brought against the State Treasurer to recover any tax paid hereunder when such action is brought by or in the name of an assignee of the user paying such tax.

Dealer to
have license.

SEC. 23. After the effective date of this act it shall be unlawful for any person to sell or otherwise distribute fuel in this state unless such person is the holder of an unrevoked license issued to him pursuant to this section. Application for such a license must be made to the Director of Licenses upon forms prescribed, prepared and furnished by him. No charge shall be made for such a license. The license shall be valid only for the person in whose name it is issued and shall be valid until revoked. The Director of Licenses shall have the power to revoke such a license issued to any person who fails to comply with the provisions of this act or any rule or regulation adopted hereunder, provided the procedure prescribed by the first paragraph of section 5 hereof is followed.

No charge
for license.

Dealer and
user to keep
record.

SEC. 24. Every user and every person selling, distributing, storing, transporting or otherwise handling fuel, shall keep in this state such records, receipts, invoices and other pertinent papers in such form as the Director may require.

Director may
examine
records.

The Director is hereby authorized to examine during normal business hours the books, papers, records and equipment of any user or of any person selling, distributing, storing, transporting or otherwise handling fuel and to investigate the character of the disposition which any such user or such other person makes of fuel in order to determine whether all taxes due hereunder are being properly reported and paid.

The Director is hereby charged with the enforcement of the provisions of this act and is hereby authorized to prescribe, adopt and enforce rules and regulations relating to the administration and enforcement hereof.

Director charged with enforcement.

The Director may appoint accountants, auditors, investigators and such other expert and clerical assistants as he may from time to time deem necessary to enforce his powers and perform his duties under this act.

May appoint assistants.

SEC. 25. It shall be unlawful for the Director, or any person having an administrative duty under this act, to divulge or to make known in any manner whatever, the business affairs, operations, or information obtained by an investigation of records and equipment of any user or other person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures or any particular thereof, set forth or disclosed in any report, or to permit any report or copy thereof or any book containing any abstract or particulars thereof to be seen or examined by any person except as provided by law: *Provided, however,* That the Governor may authorize examination of such reports by other state officers, or by tax officers of another State or the Federal government if a reciprocal arrangement exists.

Records confidential.

Proviso.

SEC. 26. It shall be unlawful for any person to deliver fuel, which is to be consumed in propelling a motor vehicle in this state, into or place such fuel into, or cause such fuel to be delivered into or placed into, any receptacle on such motor vehicle from which receptacle such fuel can be supplied to propel such motor vehicle, unless an emblem is displayed on such motor vehicle as provided in section 4 hereof.

Vehicle to bear emblem.

SEC. 27. In addition to any other penalties provided for herein, any person who shall refuse or

Penalty for
fraudulent
report.

neglect to make any report required by the provisions of this act, who shall knowingly make, or aid or assist any other person in making, a false statement in any such report or in connection with any claim for refund filed under section 21 hereof, or who shall knowingly collect, or attempt to collect or cause to be repaid to himself or to any other person, any refund of any amount paid to the state hereunder without being entitled to the same, or who shall use fuel within this state without being the holder of a valid use fuel tax permit, or who shall otherwise violate any of the provisions of this act, shall upon conviction thereof, be punished by a fine of not more than one thousand dollars (\$1,000) or by imprisonment in the county jail for not more than six (6) months, or by both such fine and imprisonment.

Tax to be
transmitted
to Treasurer.

SEC. 28. All moneys collected by the Director of Licenses shall be transmitted forthwith to the State Treasurer, together with the statement showing from whence the moneys were derived and shall be by him credited to the motor vehicle fund. A duplicate of such statement shall be sent to the State Auditor.

Credit to
motor ve-
hicle fund.

Partial
invalidity.

SEC. 29. If any section, sub-section, sentence, clause or phrase of this act is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this act, and the legislature hereby declares it would have enacted this act if such section, sub-section, sentence, clause or phrase were omitted.

Statutes
repealed.

SEC. 30. Section 6, chapter 58, Laws of Washington of 1933 (section 8327-6 of Remington's Revised Statutes), and all other acts and parts of acts in conflict with the provisions of this act are hereby repealed.

SEC. 31. This act is necessary for the support of state government and its existing public institutions and shall take effect July 1, 1941. Effective date.

Passed the Senate March 13, 1941.

Passed the House March 12, 1941.

Approved by the Governor March 21, 1941.

CHAPTER 128.

[S. B. 324.]

PUBLIC ASSISTANCE.

AN ACT relating to the care, service and assistance of needy persons; defining the duties of certain officers in regard thereto, providing that public assistance records shall be confidential, providing a fair hearing for certain persons, amending sections 3, 4, and 10, chapter 216, Laws of 1939 (sections 10,007-103a, 10,007-104a and 10,007-110a, Remington's Revised Statutes) and declaring an emergency.

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

SECTION 1. Section 3, chapter 216, Laws of 1939 (10,007-103a, Remington's Revised Statutes) is amended to read as follows: Amendments.

Section 3. The personnel required to carry out the provisions of this act shall be employed under a merit system plan of personnel administration which shall be established on such basis as to conform with the standards of the federal government with regard to personnel administration. The committee shall establish such rules and regulations as may be necessary to carry out the provisions of the merit system plan: *Provided*, That if the Department of Social Security is authorized or directed by law or the order of the Governor to join with one or more departments, boards, commissions or offices of state government in establishing a joint or general merit system, rules and regulations shall be Merit system for personnel

Basis.

Proviso.

May have uniform system in all departments.