CHAPTER 110.

[S. B. 94.]

USE FUEL TAX.

An Act relating to the "Use Fuel Tax," amending sections 6 and 7, chapter 127, Laws of 1941 and declaring an emergency.

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

Amendments.

Section 1. That section 6, chapter 127, Laws of 1941 be amended to read as follows:

Excise tax, when due.

Section 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 twentieth day of the immediately succeeding calendar month.

Amendments.

SEC. 2. That section 7, chapter 127, Laws of 1941 be amended to read as follows:

Reports, when duc. Section 7. Each user shall on or before the twentieth day of the month following the effective date of this Act, and on or before the twentieth 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. 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.

Under oath.

With remittance.

SEC. 3. This Act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately.

Effective immediately.

Passed the Senate February 11, 1943.

Passed the House March 6, 1943.

Approved by the Governor March 16, 1943.