

CHAPTER 220.

[ H. B. 217. ]

MOTOR VEHICLES AND FUEL TAX.

AN ACT relating to the administration of highways, roads and streets; prescribing the power and duties of certain officers; providing for fees for licensing of motor vehicles and for motor and diesel fuel taxes and the distribution of funds to the state, to counties and cities, providing when certain fees shall become effective and declaring an emergency, repealing chapter 134, Laws of 1941; amending section 3, chapter 53, Laws of 1937; and amending section 60, chapter 187, Laws of 1937 as last amended by section 1, chapter 96, Laws of 1947; and amending section 61, chapter 187, Laws of 1937 as last amended by section 1, chapter 250, Laws of 1945; and amending section 63, chapter 187, Laws of 1937 as last amended by section 11, chapter 82, Laws of 1943; and amending section 5, chapter 58, Laws of 1933 as amended by section 2, chapter 177, Laws of 1939; and amending sections 16 and 18, chapter 188, Laws of 1937; and amending section 17, chapter 188, Laws of 1937 as last amended by section 15, chapter 200, Laws of 1947; and amending section 3, chapter 127, Laws of 1941; and amending section 1, chapter 194, Laws of 1943 as amended by section 1, chapter 171, Laws of 1945; and amending section 17, chapter 58, Laws of 1933 as last amended by section 4, chapter 84, Laws of 1943.

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

Amendment. SECTION 1. Chapter 134, Laws of 1941 (sections 6400-4a to 6400-4d, inclusive, Rem. Supp. 1941), is hereby repealed.

Assistant Director of Highways for State Aid. Duties. SEC. 2. The Director of Highways shall appoint, with the approval of the Governor, a qualified assistant to be designated as "Assistant Director of Highways for State Aid" whose duties shall consist of the administration of the program of state aid in the matter of county roads and city streets.

Personnel merit system to be established. SEC. 3. The Director shall within one year from the effective date of this act establish and provide for the operation and maintenance within the Department of Highways a personnel merit system for the employment, classification, promotion, demotion,

suspension, transfer, layoff, and discharge of its appointive officers and employees on the sole basis of merit and fitness and without regard to political influence or affiliation. The Director shall have power to adopt the type or pattern of merit system best suited to its size and conditions. The provisions hereof shall apply only to engineering, supervisory, technical, accounting, property acquiring, traffic inspection, and clerical employees.

Director to adopt system.

Limitation on application of system.

The body created for the purpose of administering such personnel system shall have power to make, amend and repeal rules and regulations essential in carrying out the provisions of this section. All such rules and regulations shall become effective if not disapproved by the Director within sixty days after their promulgation. Such rules and regulations shall provide:

Rules and regulations.

(1) That the person to be discharged or demoted must be presented with the reasons for such discharge or demotion specifically stated; and

(2) That he shall be allowed a reasonable time in which to reply thereto in writing.

The reasons and the reply shall be filed as a public record with the Director.

SEC. 4. Section 60, chapter 187, Laws of 1937, as amended (sec. 6450-60 Rem. Supp. 1947), is amended to read as follows:

Amendment.

Section 60. All funds accruing to the credit of incorporated cities and towns in the Motor Vehicle Fund shall be paid monthly to such incorporated cities and towns and shall, by the respective cities and towns, be placed in a fund to be designated as "City Street Fund" and disbursed as authorized and directed by the legislative authority of the city or town, as agents of the state, for salaries and wages, material, supplies, equipment, purchase or condemnation of right of way, engineering or any other proper highway or street purpose in connection with

State aid for city streets.

City Street Fund.

Purposes to which funds may be applied.

the construction, alteration, repair, improvement or maintenance of any city street or bridge, or viaduct or underpassage along, upon or across such streets. Such expenditure may be made either independently or in conjunction with any Federal, state or any county funds.

Amendment.

SEC. 5. Section 61, chapter 187, Laws of 1937, as amended (sec. 6450-61, Rem. Supp. 1945), is amended to read as follows:

Director to determine what streets, bridges and wharves shall form part of state highways.

Section 61. The Director of Highways shall determine what city streets, together with bridges thereon and wharves necessary for use for ferriage of motor vehicle traffic in connection with such streets, if any, in any incorporated cities and towns shall form a part of the route of any primary or secondary state highway through such incorporated cities and towns, and, between the first and fifteenth days of April of each year, shall certify by brief description, in duplicate, one copy to the State Auditor and one copy to the clerk of each incorporated city and town, which streets, together with bridges thereon and wharves, if any, in such city or town are designated as forming a part of the route of a primary or secondary state highway through such city or town; and all such streets, including curbs and gutters and street intersections and such bridges and wharves, shall be constructed and maintained by the Director from any state funds available therefor.

Effect of determination.

Jurisdiction, control and duties of state and cities and towns as to said streets.

The jurisdiction control and duty of the state and city and town with respect to said streets shall be as follows:

Changing grade of street.

(a) The Director shall have no authority to change or establish any grade of any such street without approval of the governing body of such city or town;

(b) The city and town shall exercise full responsibility for and control over any such street be-

yond the curbs, and if no curb is installed beyond the portion of the highway used for highway purposes;

Control of streets beyond curbs.

(c) The Director shall have authority to prohibit the suspension of signs, banners or decorations above the portion of such street between the curbs or portion used for highway purposes up to a vertical height of twenty feet above the surface of the roadway;

Suspension of signs, banners or decorations over streets.

(d) The city or town shall at its own expense maintain all underground facilities in such streets, and shall have the right to construct such additional underground facilities as may be necessary in such streets;

Underground facilities.

(e) The city or town shall have the right to grant the privilege to open the surface of any such street, but all damage occasioned thereby shall promptly be repaired either by the city or town itself at its direction;

Opening of surface of streets.

(f) The city or town at its own expense shall provide street illumination and shall clean all such streets, including storm sewer inlets and catch basins, and remove all snow, except that the state shall when necessary plow the snow on the roadway;

Lighting and cleaning of streets.

(g) The Director shall have the right to utilize all storm sewers on such highways without cost; and if new storm sewer facilities are necessary in construction of new streets by the Director, the cost of such facilities shall be borne by the state and/or city as may be mutually agreed upon between the Director and the governing body of the city or town;

Storm sewers.

(h) Cities and towns shall have exclusive right to grant franchises over, beneath and upon such streets: *Provided*, That no franchise for transportation of passengers in motor vehicles shall be granted on such streets without the approval of the Director, but the Director shall not refuse to approve any such franchise unless another street conveniently located and of strength of construction to sustain travel of such vehicles is accessible;

Granting of franchises.

Franchise for public utility.

(i) Every franchise or permit granted any person, company or corporation by a city or town for use of any portion of such street by a public utility shall require the grantee or permittee to restore, repair and replace to its original condition any portion of any such street damaged or injured by it;

Repair of damage.

Overload and overwidth permits for vehicles.

(j) The city or town shall have the right to issue overload or overwidth permits for vehicles to operate on such streets or roads subject to regulations printed and distributed to the cities and towns by the Director;

Traffic and parking restrictions.

(k) Cities and towns shall regulate and enforce all traffic and parking restrictions on such streets, but all regulations adopted after the effective date of this act shall be subject to the approval of the Director before becoming effective. Traffic control and parking regulations not identical with state laws heretofore adopted by a city or town shall become null and void unless approved by the Director within one year after this act takes effect;

Route markers, directional and street signs.

(l) The Director shall erect, control and maintain at state expense all route markers, and directional signs, except street signs, on such streets;

Traffic control signals, signs and devices.

(m) The Director shall install, operate, maintain and control at state expense all traffic control signals, signs and traffic control devices in cities having a population of fifteen thousand or less according to the latest Federal census; and cities and towns having a population in excess of fifteen thousand according to the latest Federal census shall install, maintain, operate and control such signals, signs and devices at their own expense, subject to approval of the Director for the installation and type only. For the purpose of this subdivision striping, lane marking and channelization are considered traffic control devices;

Revenues from parking meters.

(n) All revenue from parking meters placed on such streets shall belong to the city or town;

(o) Rights of way for such streets shall be acquired by either the city or town or by the state as shall be mutually agreed upon; and costs of acquiring such rights of way may be at the sole expense of the state or at the expense of the city or town or at the expense of the state and the city or town as may be mutually agreed upon. Title to all rights of way so acquired shall vest in the city or town: *Provided however*, That no vacation, sale or rental of any unused portion of any such street shall be made by the city or town without the approval of the Director; and all revenue derived from sale, vacation or rental of such rights of way shall be shared by the city or town and the state in the same proportion as the purchase costs were shared.

Acquisition of rights of way.

Title to rights of way.

Revenues.

The Director is authorized to acquire rights of way, by purchase, gift or condemnation for any such streets, highways, bridges and wharves. Any such condemnation proceeding shall be exercised in the manner provided by law for condemnation proceedings to acquire lands required for state highways.

Director may acquire rights of way.

SEC. 6. Section 63, chapter 187, Laws of 1937, as amended (sec. 6450-63, Rem. Supp. 1943), is amended to read as follows:

Amendment.

Section 63. In the event that any incorporated city or town, whether or not its city streets or any thereof are designated as forming a part of the route of a primary state highway through such incorporated city or town, is unable to construct, repair or maintain its city streets by reason of lack of equipment or for other good cause, or if any such city or town is in need of engineering assistance to construct, repair or maintain any of its city streets, such incorporated city or town may authorize the Director to perform such construction, repair or maintenance, or may secure necessary engineering assistance from the Director, to the extent of, but not to exceed, the funds credited or to be credited in the Motor Vehicle Fund

Director may aid cities and towns by constructing, repairing or maintaining streets.

Engineering assistance included.

for payment to such incorporated city or town; and any sums due from city or town for such construction, repair or maintenance or engineering assistance shall be paid on vouchers approved and submitted by the Director from monies credited to the city or town in the Motor Vehicle Fund, and the amount of such payments shall be deducted from funds which would otherwise be paid to such city or town from the Motor Vehicle Fund. Any such incorporated city or town may, by resolution, authorize the Board of County Commissioners of the county in which such incorporated city or town is located, to perform any such construction, repair or maintenance and the same shall be paid for by such incorporated city or town at the actual cost thereof as provided for payment for work performed on city streets, and any payment received therefor by any county shall be deposited in the County Road Fund of such county to be expended therefrom under the same provisions as are by law imposed upon the funds used to perform such construction, repair or maintenance.

Vouchers.

Amount of vouchers deducted from funds to be paid to city or town.

Construction, repair or maintenance of streets of city or town by county.

Amendment.

SEC. 7. Section 5, chapter 58, Laws of 1933, as amended by section 2, chapter 177, Laws of 1939, is amended to read as follows:

Tax on distributors.

Section 5. Every distributor shall pay, in addition to any other taxes provided by law, an excise tax to the Treasurer of this state of six and one-half cents (6 $\frac{1}{2}$ c) for each gallon of motor vehicle fuel sold, distributed or used by it in the State of Washington: *Provided, however,* That under such regulations as the Director of Licenses may prescribe sales or distribution of motor vehicle fuel may be made by one licensed distributor to another licensed distributor free of the tax. In the computation of the tax, one (1) per cent of the net gallonage otherwise taxable shall be deducted by the distributor before computing the tax due, on account of the losses sustained through evaporation and handling.

The tax herein imposed shall be collected and paid to the State of Washington but once in respect to any motor vehicle fuel. Bills should be rendered by distributors to all purchasers of inflammable petroleum products of fifty (50) gallons or more, and upon request to all purchasers of smaller lots. In the case of sales of motor vehicle fuels as herein defined, such bills shall contain a statement that the distributor has assumed the tax thereon; and in other cases the bills shall contain a statement that the purchaser is responsible for the tax, if the products shall be used for the purpose of operating a motor vehicle. Of the six and one-half cents (6½c) collected as herein provided, five cents (5c) shall be distributed between the state, cities and counties under the provisions of sections 2 and 3, chapter 181, Laws of 1939, and one-quarter cent (¼c) shall be distributed to the counties directly and allocated between them as provided by section 1 (c), chapter 260, Laws of 1945, and one and one-quarter cents (1¼c) shall be paid directly into the Motor Vehicle Fund.

Distribution  
of tax  
collected.

SEC. 8. Section 16, chapter 188, Laws of 1937 (sec. 6312-16, Rem. Rev. Stat., Vol. 7A), is amended to read as follows:

Amendment.

Section 16. Except as otherwise specifically provided by law for the licensing of vehicles, there shall be paid and collected annually for each calendar year or fractional part thereof and upon each vehicle a license fee in the sum of five dollars (\$5): *Provided*, There shall be paid for each calendar year or fractional part thereof by dealers for dealer's license eight dollars (\$8), which shall include one set of dealer's vehicle license number plates, and for additional sets in duplicate of the dealer's vehicle license number plates but bearing appropriate distinguishing symbols, the sum of three dollars (\$3) for each additional set of two plates.

Annual  
license fee  
of vehicles.

Dealer's  
license fee.



Amendment.

SEC. 9. Section 18, chapter 188, Laws of 1937 (sec. 6312-18, Rem. Rev. Stat., Vol. 7A), is amended to read as follows:

Additional fees for auto stages.

Section 18. In addition to other fees for the licensing of vehicles there shall be paid and collected annually, for each auto stage, the sum of nine dollars (\$9) per seat for the maximum adult seating capacity thereof, exclusive of the operator thereof: *Provided*, That licenses per seat capacity can be purchased therefor in the same manner and for the same periods as are provided in section 11 of this act.

Additional fee for each for hire passenger vehicle.

In addition to other fees for the licensing of vehicles there shall be paid and collected annually for each for hire passenger vehicle, four dollars (\$4) per seat for the maximum adult seating capacity thereof, exclusive of the operator thereof: *Provided*,

Taxicabs.

That as to taxicabs the tax per seat of maximum adult seating capacity, exclusive of the operator, shall be only two dollars (\$2) per seat: *Provided*

Increase in seat fees to be gradual.

*further*, That the increase in seat fees over the seat fees in effect in 1949 shall be gradually assessed over a period of three (3) years, one-third ( $\frac{1}{3}$ ) of said increase to be added to the regular 1950 seat fee, two-thirds ( $\frac{2}{3}$ ) to the 1951 fees and the total increased seat fees herein provided for shall be effective in 1952.

Amendment.

SEC. 10. Section 17, chapter 188, Laws of 1937, as amended by section 15, chapter 200, Laws of 1947, is amended to read as follows:

License fees for gross weight of trucks and truck tractors.

Section 17. In addition to other fees for the licensing of vehicles there shall be paid and collected annually for each motor truck and truck tractor based upon the maximum gross weight thereof as set by the licensee in his application, or otherwise, the following fees:

Schedule of fees.

	Up to 6,000 lbs.....	\$11.00
	6,000 lbs. or more and less than 8,000 lbs.....	\$18.00
	8,000 lbs. or more and less than 10,000 lbs.....	\$20.00
	10,000 lbs. or more and less than 12,000 lbs.....	\$22.50

12,000 lbs. or more and less than 14,000 lbs.....	\$25.00
14,000 lbs. or more and less than 16,000 lbs.....	\$30.00
16,000 lbs. or more and less than 18,000 lbs.....	\$50.00
18,000 lbs. or more and less than 20,000 lbs.....	\$70.00
20,000 lbs. or more and less than 22,000 lbs.....	\$95.00
22,000 lbs. or more and less than 24,000 lbs.....	\$120.00
24,000 lbs. or more and less than 26,000 lbs.....	\$150.00
26,000 lbs. or more and less than 28,000 lbs.....	\$180.00
28,000 lbs. or more and less than 30,000 lbs.....	\$220.00
30,000 lbs. or more and less than 32,000 lbs.....	\$270.00
32,000 lbs. or more and less than 34,000 lbs.....	\$310.00
34,000 lbs. or more and less than 36,000 lbs.....	\$350.00

In addition to other fees for the licensing of vehicles there shall be paid and collected annually for each trailer and semi-trailer based upon the maximum gross weight thereof as set by the licensee in his application, or otherwise, the following fees:

License fees for gross weight of trailers and semi-trailers.

Up to 4,000 lbs.....	\$5.00
4,000 lbs. or more and less than 6,000 lbs.....	\$11.00
6,000 lbs. or more and less than 8,000 lbs.....	\$18.00
8,000 lbs. or more and less than 10,000 lbs.....	\$20.00
10,000 lbs. or more and less than 12,000 lbs.....	\$22.50
12,000 lbs. or more and less than 14,000 lbs.....	\$25.00
14,000 lbs. or more and less than 16,000 lbs.....	\$30.00
16,000 lbs. or more and less than 18,000 lbs.....	\$50.00
18,000 lbs. or more and less than 20,000 lbs.....	\$70.00
20,000 lbs. or more and less than 22,000 lbs.....	\$95.00
22,000 lbs. or more and less than 24,000 lbs.....	\$120.00
24,000 lbs. or more and less than 26,000 lbs.....	\$150.00
26,000 lbs. or more and less than 28,000 lbs.....	\$180.00
28,000 lbs. or more and less than 30,000 lbs.....	\$220.00
30,000 lbs. or more and less than 32,000 lbs.....	\$270.00
32,000 lbs. or more and less than 34,000 lbs.....	\$310.00
34,000 lbs. or more and less than 36,000 lbs.....	\$350.00

Schedule of fees.

*Provided*, That as to any such motor truck or truck tractor propelled by steam, electricity, natural gas, Diesel oil, butane, or propane the foregoing schedule of fees shall be increased in every instance by twenty-five per cent (25%) thereof and paid in addition to any excise tax upon such substance other than motor vehicle fuel: *Provided further*, The maximum gross weight in case of any motor truck, truck tractor, trailer or semi-trailer shall be the scale weight of such motor truck, truck tractor,

Diesel and other powered vehicles.

Additional tax.

Maximum gross weight.

Fees for transporting certain machinery.

trailer or semi-trailer unladen, to which shall be added the maximum load to be carried thereon, as set by the licensee in his application or otherwise: *Provided further*, That in lieu of the additional fee provided in this section there shall be collected a fee of five dollars (\$5) on any motor truck, truck tractor, trailer or semi-trailer used only for the purpose of transporting any well drilling machine, air compressor, rock crusher, conveyor, hoist, wrecker, donkey engine, cook house, tool house, bunk house or similar machine or structure attached to or made a part of such motor truck, trailer or semi-trailer:

Farming vehicles.

*Provided further*, On motor trucks owned and operated by farmers in the transportation of their own farm, orchard, or dairy products from point of production to market, or in the infrequent or seasonal transportation by one farmer for another for any purpose other than commercial hire of products of the farm, orchard or dairy, or of supplies or commodities to be used on the farm, orchard or dairy, except motor trucks owned and operated by cooperative associations or cooperative marketing associations, shall be paid and collected annually the following fees in lieu of the fees first mentioned herein:

Schedule of fees.

Up to 6,000 lbs.....	\$5.50
6,000 lbs. or more and less than 8,000 lbs.....	\$9.00
8,000 lbs. or more and less than 10,000 lbs.....	\$10.00
10,000 lbs. or more and less than 12,000 lbs.....	\$11.25
12,000 lbs. or more and less than 14,000 lbs.....	\$12.50
14,000 lbs. or more and less than 16,000 lbs.....	\$15.00
16,000 lbs. or more and less than 18,000 lbs.....	\$25.00
18,000 lbs. or more and less than 20,000 lbs.....	\$35.00
20,000 lbs. or more and less than 22,000 lbs.....	\$95.00
22,000 lbs. or more and less than 24,000 lbs.....	\$120.00
24,000 lbs. or more and less than 26,000 lbs.....	\$150.00
26,000 lbs. or more and less than 28,000 lbs.....	\$180.00
28,000 lbs. or more and less than 30,000 lbs.....	\$220.00
30,000 lbs. or more and less than 32,000 lbs.....	\$270.00
32,000 lbs. or more and less than 34,000 lbs.....	\$310.00
34,000 lbs. or more and less than 36,000 lbs.....	\$350.00

When any vehicle subject to license is to be moved upon the public highways of this state from one point to another, the Director of Licenses is authorized to issue a special permit therefor upon an application to him presented in such form as shall be approved by the Director of Licenses and upon payment therefor of a fee of five dollars (\$5): *Provided*, That such permit shall be for the transit of the vehicle only and that the vehicle shall not at the time of such transit be used for the transportation of any persons or property whatsoever for compensation or otherwise, and the payment of such fee shall be for one transit only between the points of origin and destination set forth in such application: *Provided further*, (a) That when such vehicle is to be moved from one point in this state to another and when the owner of such vehicle desires to carry a load of passengers and/or commodities he may obtain a one transit permit upon the payment to the Director of Licenses of a fee of ten dollars (\$10), and (b) For each vehicle used exclusively in the transportation of circus, carnival and show equipment and in the transportation of supplies used in conjunction therewith, there shall, in addition to other fees provided for the licensing of vehicles, be charged an annual capacity fee in the amount of ten dollars (\$10).

Special permits.

Fee.

Permits for transit only.

Permit for one load.

Fee.

Vehicles for transporting shows, circuses, etc.

Fee.

This section shall be effective December 1, 1949, and shall apply to all motor trucks, trailers and semi-trailers licensed for the year 1950 and subsequent years.

Effective date.

SEC. 11. Section 1, chapter 194, Laws of 1943, as amended by section 1, chapter 171, Laws of 1945, is amended to read as follows:

Amendment.

Section 1. Whenever any person, firm or corporation applies for a license on a motor truck, trailer, tractor, semi-trailer, for-hire vehicle, bus or auto stage subsequent to March 31 of any calendar year,

Licenses of motor vehicles may be purchased for portions of a year.

the license fees based on gross weight or seating capacity of such vehicles shall be computed as follows:

Upon motor vehicles above described licensed in this state after March 31 of any year, but before July 1, the license fees imposed by this section for such year shall be reduced by one-fourth ( $\frac{1}{4}$ ) thereof; upon vehicles licensed in this state after June 30 of any year, but before October 1, the license fees shall be reduced by one-half ( $\frac{1}{2}$ ) thereof; and upon vehicles licensed in this state after September 30 of any year the license fees shall be reduced by three-fourths ( $\frac{3}{4}$ ) thereof: *Provided*, That gross weight licenses for motor trucks, trailers, tractors or semi-trailers may be purchased for a three (3) month period at the beginning of any calendar month when the gross weight license applied for on any vehicle exceeds twenty thousand (20,000) pounds. For each fee so paid other than at the time of payment of the basic license fee, an additional fee of one dollar (\$1) shall be charged by the Director. The Director of Licenses is authorized to establish rules and regulations not inconsistent herewith relative to the issuance and display of certificates or other insignia evidencing payment of such fees: *And provided further*, That such reductions shall not apply to special permits.

Gross weight licenses.

Issuance and display of certificates.

Special permits not included.

Amendment.

SEC. 12. Section 3, chapter 127, Laws of 1941, is amended to read as follows:

Tax on user of fuel.

Section 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 six and one-half cents ( $6\frac{1}{2}\text{¢}$ ) per gallon on the use of fuel by any user thereof.

Amount.

Amendment.

SEC. 13. Section 17, chapter 58, Laws of 1933, as last amended by section 4, chapter 84, Laws of 1943, is amended to read as follows:

Section 17. Every person who imports motor vehicle fuel into this state for his own use in equip-

ment other than motor vehicles shall not, for that reason alone, be required to secure a distributor's license or to comply with any of the provisions of this act herein imposed upon a distributor or with the provisions of section 5 (a) of this act; but such person shall make a report verified under oath and file the same with the Director on or before the tenth (10th) day of the succeeding month, showing the number of gallons of motor vehicle fuel so imported and the number of gallons of such motor vehicle fuel used during the preceding month, the name of the person from whom the motor vehicle fuel was purchased, the date of purchase, the place of storage, and the manner of use or intended use together with a description of the equipment in which the same is used. These reports shall be filed upon blanks prepared and furnished by the Director: *Provided, however,* That any person coming into this state in an aircraft or motor boat shall not be required to make such a report in respect to any motor vehicle fuel carried in the fuel tanks of such vehicle for the purpose of propelling such vehicle, and every person coming into this state in a motor vehicle may transport in the fuel tanks of such vehicle for the propulsion thereof not more than twenty (20) gallons of motor vehicle fuel or other inflammable petroleum products without paying the tax, securing the license or making any report herein provided, but if the motor vehicle fuel so brought into the state be removed from the fuel tanks of said vehicles or used for any purpose other than the propulsion of said vehicles, the person so importing motor vehicle fuel shall be subject to all the provisions of this act applying to distributors. The Director of Licenses shall have the right, in order to establish the validity of any exemption, to examine the books and records of the claimant for such purpose and the failure of the claimant to accede to the

Importer of motor vehicle fuel to report.

Propulsion fuel exempted.

Limited to use in vehicle.

Director may examine books and records of exemption claimant.

demand for such examination shall constitute a waiver of all rights to the exemption herein granted.

Interstate  
or foreign  
commerce  
excepted.

The provisions of this act requiring the payment of taxes shall not be held or construed to apply to motor vehicle fuel, or other inflammable petroleum products imported into the State of Washington in inter-state or foreign commerce and intended to be sold while the same are in inter-state or foreign commerce, nor to any motor vehicle fuel, or other inflammable petroleum products, exported from this state by a qualified distributor, nor to any motor vehicle fuel, or other inflammable petroleum products, sold by a qualified distributor to the government of the United States or any department thereof for official use exclusively in the operation of aircraft engines, nor to motor vehicle fuel for use exclusively in the operation of aircraft engines, delivered to aviation gasoline dealers and/or users as authorized and under regulations prescribed by the Director of Licenses, but every distributor shall report such imports, exports and sales to the Director of Licenses at such times, on such forms, and in such detail as said Director may require.

Exports  
from state  
excepted.

Use in  
aircraft  
operation  
excepted.

Distributor  
shall make  
report.

Export  
certificate.

In support of any exemption from taxes claimed under this section on account of the exportation of motor vehicle fuel, every distributor must execute an export certificate in such form as shall be prescribed, prepared and furnished by the Director of Licenses, containing a sworn statement, made by some person having actual knowledge of the fact of such exportation, that the motor vehicle fuel has been exported from the State of Washington, and giving such details with reference to such shipment as said Director may require. All export certificates must be completed and filed with the Director of Licenses sixty (60) days after the end of the calendar month in which the shipments to which they relate were made. The Director of Licenses may demand of any distributor such additional data as

Time limit  
for filing.

are deemed necessary by said Director in support of any such certificate, and failure to supply such data will constitute a waiver of all right to exemption claimed by virtue of such certificate.

Any claim for exemption based on a sale to the government of the United States or any department thereof may be made by the distributor at any time within six (6) months after the date of sale, but no claim made after the expiration of said period of six (6) months will be recognized for any purpose by the state or any agency thereof.

Exemption claim.

Time limit.

Nothing herein contained shall be construed to exempt from the payment of the tax any motor vehicle fuel sold and delivered to or used by the State of Washington or any political subdivision thereof, or any inflammable petroleum products other than motor vehicle fuel, used by the State of Washington, or any political subdivision thereof, on the propulsion of motor vehicles as herein defined.

State not exempt.

Any person, firm, association or corporation who shall purchase or otherwise acquire motor vehicle fuel as herein defined upon which the state tax has not been paid, from the United States government, or any of its agents or officers, for use not specifically associated with any governmental function or operation or shall so acquire inflammable petroleum products other than motor vehicle fuel and use the same in the propulsion of motor vehicles as herein defined, for a use not associated with any governmental function or operation, shall pay to the State of Washington the tax herein provided upon the motor vehicle fuel, or other inflammable petroleum products so acquired. It shall be unlawful for any person to use or to conspire with any governmental official, agent, or employee for the use of any requisition, purchase order, or any card or any authority to which he is not specifically entitled by government regulations, for the purpose of obtaining any

Non-governmental use makes taxable.

Conspiracy unlawful.



such motor vehicle fuel or other inflammable petroleum products upon which the state tax has not been paid.

Partial  
invalidity.

SEC. 14. If any section, sentence, clause, or word of this act shall be held to be unconstitutional, the invalidity of such section, sentence, clause, or word shall not affect the validity of any other provisions of this act, it being the intent of this legislative assembly to enact the remainder of this act, notwithstanding such part so declared to be unconstitutional, may or should be so declared.

Emergency.

SEC. 15. The provisions of this act, except the sections relating to fees for motor vehicles and except as in this act otherwise provided, are necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately.

Passed the House March 8, 1949.

Passed the Senate March 6, 1949.

Approved by the Governor March 21, 1949.

---

## CHAPTER 221.

[ H. B. 467. ]

### VEHICLES—PUBLIC HIGHWAYS.

AN ACT relating to vehicles and the operation thereof upon the public highways, and amending sections 5, 6 and 7, chapter 200, Laws of 1947.

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

Amendment.

SECTION 1. Section 5, chapter 200, Laws of 1947 (6360-49, Rem. Supp. 1947) is amended to read as follows:

Section 5. Section 49 of chapter 189 of the Laws of 1937, as amended (Rem. Rev. Stat. Supp. 6360-49; PPC 292-5) is hereby amended to read as follows:

Section 49. It shall be unlawful for any person to operate upon the public highways of this state