84.69.090 shall include interest at the rate of five percent annum from the date of collection of the portion refundable or from the date of claim for refund, whichever is later: PROVIDED. That refunds on a state, county, or district wide basis during 1973 shall not commence to accrue interest until six months following the date of the final order of the court. No written protest by individual taxpayers need to be filed to receive a refund pursuant to this 1973 amendatory act.

NEW SECTION. Sec. 4. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

> Passed the Senate September 12, 1973. Passed the House September 14, 1973. Approved by the Governor September 22, 1973. Filed in Office of Secretary of State September 24, 1973.

CHAPTER 6 [Substitute House Bill No. 221] FOOD STAMPS--RESALE--PENALTIES

AN ACT Relating to food stamps; adding a new section to chapter 9.91 RCW; and defining crimes and prescribing penalties.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. Section 1. There is added to chapter 9.91 RCW a new section to read as follows:

Any person who resells food stamps manufactured under the food stamp program established pursuant to RCW 74.04.500, 74.04.505 and 74.04.510, or food purchased therewith, and any person who knowingly purchases such resold stamps or food, shall (1) if the face value of the stamps or food transferred be one hundred dollars or more, be guilty of a gross misdemeanor and (2) if the face value of the stamps or food transferred be less than one hundred dollars, shall be guilty of a misdemeanor.

> Passed the Senate September 15, 1973. Passed the House September 15, 1973. Approved by the Governor September 22, 1973. Filed in Office of Secretary of State September 24, 1973.