universities but shall not include fees for short courses, marine station work, experimental station work, correspondence or extension courses, and individual instruction and student deposits or rentals, disciplinary and library fines, which colleges and universities shall have the right to impose, laboratory, gymnasium, health, and student activity fees, or fees, charges, rentals, and other income derived from any or all revenue producing lands, buildings and facilities of the colleges or universities heretofore or hereafter acquired, constructed or installed, including but not limited to income from rooms, dormitories, dining rooms, hospitals, infirmaries, housing or student activity buildings, vehicular parking facilities, land, or the appurtenances thereon, or such other special fees as may be established by any college or university board of trustees or regents from time to time. ((Operating fees shall be used as otherwise provided by law or by rule or regulation of the board of trustees or regents of each of the state's colleges or universities for the general operation and maintenance of their particular institution.)) All moneys received as operating fees at any institution of higher education shall be transmitted to the state treasurer within thirty-five days of receipt to be deposited in the state general fund: PRO-VIDED, That required matching moneys for federal and state financial aid programs may be exempt from such deposit with approval of the director of the office of program planning and fiscal management.

<u>NEW SECTION.</u> Sec. 4. If any provision of this 1977 act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

<u>NEW SECTION.</u> Sec. 5. The effective date of this 1977 amendatory act shall be September 1, 1977.

Passed the Senate June 17, 1977.

Passed the House June 17, 1977.

Approved by the Governor June 30, 1977.

Filed in Office of Secretary of State June 30, 1977.

CHAPTER 332

[Engrossed Substitute Senate Bill No. 2522]
MOTOR VEHICLE EXCISE TAX—ADDITIONAL TAX

AN ACT Relating to transportation taxation; amending section 82.44.020, chapter 15, Laws of 1961 as amended by section 2, chapter 199, Laws of 1963 and RCW 82.44.020; amending section 82.44.110, chapter 15, Laws of 1961 as last amended by section 3, chapter 54, Laws of 1974 ex. sess. and RCW 82.44.110; declaring an emergency; and providing an effective date.

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

Section 1. Section 82.44.020, chapter 15, Laws of 1961 as amended by section 2, chapter 199, Laws of 1963 and RCW 82.44.020 are each amended to read as follows:

(1) An excise tax is imposed for the privilege of using in the state any motor vehicle, except those operated under dealer's licenses. The annual amount of such excise shall be two percent of the fair market value of such vehicle((: PROVIDED; That)).

- (2) From and after August 1, 1978 and until August 1, 2008, an additional excise tax is imposed, in addition to any other tax imposed by this section, for the privilege of using in the state any such motor vehicle, and the annual amount of such additional excise shall be two-tenths of one percent of the fair market value of such vehicle.
- (3) The department of motor vehicles and county auditors shall collect the additional tax imposed by subsection (2) of this section for any registration year for the months of that registration year in which such additional tax is effective, and in the same manner and at the same time as the tax imposed by subsection (1) of this section.
 - (4) In no case shall the total tax be less than two dollars.
- Sec. 2. Section 82.44.110, chapter 15, Laws of 1961 as last amended by section 3, chapter 54, Laws of 1974 ex. sess. and RCW 82.44.110 are each amended to read as follows:

The county auditor shall regularly, when remitting license fee receipts, pay over and account to the director of motor vehicles for the excise taxes collected under the provisions of this chapter. The director shall forthwith transmit the excise taxes to the state treasurer, ninety-eight percent of which excise tax revenue shall upon receipt thereof be credited by the state treasurer to the general fund, and two percent of which excise tax revenue shall be credited by the state treasurer to the motor vehicle fund to defray administrative and other expenses incurred by the state department of motor vehicles in the collection of the excise tax: PROVIDED, That one hundred percent of the proceeds of the additional two-tenths of one percent excise tax imposed by RCW 82.44.020, as now or hereafter amended, shall be credited by the state treasurer to the Puget Sound capital construction account in the motor vehicle fund.

<u>NEW SECTION.</u> Sec. 3. If any provision of this 1977 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

<u>NEW SECTION.</u> Sec. 4. This 1977 amendatory 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 on July 1, 1977.

Passed the Senate May 17, 1977.

Passed the House June 20, 1977.

Approved by the Governor June 30, 1977.

Filed in Office of Secretary of State June 30, 1977.

CHAPTER 333

[Substitute Senate Bill No. 2543] HIGHWAYS——APPROPRIATIONS

AN ACT Relating to highways; making appropriations for the operations and capital improvements of the state highway commission, the urban arterial board, and the Washington toll bridge authority; and declaring an emergency.

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