buyer in enforcing the reforestation obligation against the seller. Failure by the seller to send the required notice to the department at the time of sale shall be prima facie evidence, in an action by the buyer against the seller for costs related to reforestation, that the seller did not notify the buyer of the reforestation obligation prior to sale.

The forest practices regulations may provide alternatives to or limitations on the applicability of reforestation requirements with respect to forest lands being converted in whole or in part to another use which is compatible with timber growing. The forest practices regulations may identify classifications and/or areas of forest land that have the likelihood of future conversion to urban development within a ten year period. The reforestation requirements may be modified or eliminated on such lands: PROVIDED, That such identification and/or such conversion to urban development must be consistent with any local or regional land use plans or ordinances.

NEW SECTION. Sec. 2. This act shall take effect July 1, 1982.

Passed the House March 9, 1982. Passed the Senate March 7, 1982. Approved by the Governor April 1, 1982. Filed in Office of Secretary of State April 1, 1982.

CHAPTER 174

[Substitute House Bill No. 313] BUSINESS INVENTORIES—TAXATION

AN ACT Relating to revenue and taxation; and amending section 4, chapter 169, Laws of 1974 ex. sess. as amended by section 8, chapter 291, Laws of 1975 1st ex. sess. and RCW 82.04.443.

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

Section 1. Section 4, chapter 169, Laws of 1974 ex. sess. as amended by section 8, chapter 291, Laws of 1975 1st ex. sess. and RCW 82.04.443 are each amended to read as follows:

For the purposes of this chapter:

"Business inventories" means all livestock and means personal property not under lease or rental, acquired or produced solely for the purpose of sale or lease, or for the purpose of consuming such property in producing for sale or lease a new article of tangible personal property of which such property becomes an ingredient or component. Business inventories shall not mean personal property acquired or produced for the purpose of lease or rental if such property was leased or rented at any time during the calendar year immediately preceding the year of assessment and was not thereafter remanufactured, nor shall it include property held within the normal course of business for lease or rental for periods of less than thirty days. It shall include inventories of finished goods and work in process. For purposes of this section, "remanufacturing" shall mean restoration of property to essentially original condition, but shall not mean normal maintenance or repairs.

"Successor" shall have the meaning given to it in RCW 82.04.180.

Passed the House March 11, 1982. Passed the Senate March 11, 1982. Approved by the Governor April 1, 1982. Filed in Office of Secretary of State April 1, 1982.

CHAPTER 175

[Substitute House Bill No. 221] SOLID WASTE DISPOSAL DISTRICTS

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

<u>NEW SECTION.</u> Section 1. There is added to chapter 36.58 RCW a new section to read as follows:

The legislative authority of any county other than a class AA county is authorized to establish one or more solid waste disposal districts within the county for the purpose of providing and funding solid waste disposal services. No solid waste disposal district may include any area within the corporate limits of a city or town unless the city or town governing body adopts a resolution approving inclusion of the area within its limits. The county legislative authority may modify the boundaries of the solid waste disposal district by the same procedure used to establish the district. A solid waste disposal district may be dissolved by the county legislative authority after holding a hearing as provided in section 2 of this act.

As used in sections 1 through 6 of this act the term "county" includes all counties other than class AA counties.

A solid waste disposal district is a quasi-municipal corporation, an independent taxing "authority" within the meaning of Article VII, section 1 of the state Constitution, and a "taxing district" within the meaning of Article VII, section 2 of the state Constitution.

A solid waste disposal district shall constitute a body corporate and shall possess all the usual powers of a corporation for public purposes as well as all other powers that may now or hereafter be specifically conferred by statute: PROVIDED, That a solid waste disposal district shall not have the power of eminent domain.

The county legislative authority shall be the governing body of a solid waste disposal district. The electors of a solid waste disposal district shall be all registered voters residing within the district.

AN ACT Relating to solid waste disposal; amending section 84.52.052, chapter 15, Laws of 1961 as last amended by section 20, chapter 210, Laws of 1981 and RCW 84.52.052; and adding new sections to chapter 36.58 RCW.