

campaign treasurer or such other place as may be authorized by the commission.

Passed the Senate February 16, 1986.

Passed the House March 1, 1986.

Approved by the Governor March 10, 1986.

Filed in Office of Secretary of State March 10, 1986.

CHAPTER 29

[Substitute Senate Bill No. 4758]

SPECIAL FUEL—KEYLOCK METERED PUMP

AN ACT Relating to tax on special fuel dispensed from a keylock metered pump; amending RCW 82.38.090; and repealing RCW 82.38.145.

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

NEW SECTION. Sec. 1. Section 21, chapter 40, Laws of 1979 and RCW 82.38.145 are each repealed.

Sec. 2. Section 10, chapter 175, Laws of 1971 ex. sess. as amended by section 5, chapter 40, Laws of 1979 and RCW 82.38.090 are each amended to read as follows:

It shall be unlawful for any person to act as a special fuel dealer, a special fuel supplier or a special fuel user in this state unless such person is the holder of an uncanceled special fuel dealer's, a special fuel supplier's or a special fuel user's license issued to him by the department. A special fuel supplier's license authorizes a person to sell special fuel without collecting the special fuel tax to other suppliers and dealers holding valid special fuel licenses.

A special fuel dealer's license authorizes a person to deliver previously untaxed special fuel into the fuel supply tanks of motor vehicles, collect the special fuel tax on behalf of the state at the time of delivery, and remit the taxes collected to the state as provided herein. A licensed special fuel dealer may also deliver untaxed special fuel into bulk storage facilities of a licensed special fuel user without collecting the special fuel tax. Special fuel dealers and suppliers, when making deliveries of special fuel into bulk storage to any person not holding a valid special fuel license must collect the special fuel tax at time of delivery, unless the person to whom the delivery is made is specifically exempted from the tax as provided herein.

A special fuel user's license authorizes a person to purchase special fuel into bulk storage for use in motor vehicles either on or off the public highways of this state without payment of the special fuel tax at time of purchase. Holders of special fuel licenses are all subject to the bonding, reporting, tax payment, and record-keeping provisions of this chapter. All purchases of special fuel by a licensed special fuel user directly into the fuel supply tank of a motor vehicle are subject to the special fuel tax at time of

purchase unless ~~((they have))~~ the purchaser has specific written authorization from the department as provided in RCW 82.38.040 or the purchase is made from an unattended keylock metered pump, cardrol, or such similar dispensing devices. Persons utilizing special fuel for heating purposes only are not required to be licensed.

Passed the Senate February 13, 1986.

Passed the House March 1, 1986.

Approved by the Governor March 10, 1986.

Filed in Office of Secretary of State March 10, 1986.

CHAPTER 30

[Substitute Senate Bill No. 4757]

INDIAN TRIBES—MOTOR VEHICLES LICENSING RECIPROCITY

AN ACT Relating to motor vehicle licensing reciprocity; amending RCW 46.16.020 and 46.16.270; and adding new sections to chapter 46.16 RCW.

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

Sec. 1. Section 46.16.020, chapter 12, Laws of 1961 as last amended by section 5, chapter 169, Laws of 1975 1st ex. sess. and RCW 46.16.020 are each amended to read as follows:

Any vehicle owned, rented, or leased by the state of Washington, or by any county, city, town, school district, or other political subdivision of the state of Washington and used exclusively by them, and all vehicles owned or leased with an option to purchase by the United States government, or by the government of foreign countries, or by international bodies to which the United States government is a signatory by treaty, or owned or leased by the governing body of an Indian tribe located within this state and recognized as a governmental entity by the United States department of the interior, and used exclusively in its or their service shall be exempt from the payment of license fees for the licensing thereof as in this chapter provided: **PROVIDED, HOWEVER,** That such vehicles, except those owned and used exclusively by the United States government and which are identified by clearly exhibited registration numbers or license plates assigned by an instrumentality of that government, shall be registered as prescribed for the license registration of other vehicles and shall display the vehicle license number plates assigned to it. The department shall assign a plate or plates to each vehicle or may assign a block of plates to an agency or political subdivision for further assignment by the agency or political subdivision to individual vehicles registered to it pursuant to this section. The agency ~~((or)),~~ political subdivision, or Indian tribe, except a foreign government or international body, shall pay a fee of two dollars for the plate or plates for each vehicle ~~((--PROVIDED, FURTHER, That)).~~ An Indian tribe is not entitled to license and register any tribal government service vehicle under