

CHAPTER 116.

[S. B. 385.]

FUEL OIL TAX.

AN ACT providing an excise tax upon the business of selling fuel oil and amending sections 78, 79, 80 and 81 of chapter 180, Laws of 1935 (sections 8370-78, 8370-79, 8370-80, 8370-81 of Remington's Revised Statutes).

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

SECTION 1. That section 78 of chapter 180, Laws of 1935 (section 8370-78, Remington's Revised Statutes) be amended to read as follows:

Amends  
§ 8370-78  
Rem. Rev.  
Stat. (§ 7030-  
138 P. C.)

Section 78. From and after the first day of May, 1935, there is hereby levied and there shall be collected, in addition to any other taxes provided by law, an excise tax upon every distributor at the rate of one-quarter ( $\frac{1}{4}$ ) cent for each gallon of fuel oil sold, distributed, or withdrawn by him in the State of Washington. The tax herein imposed shall be collected by the director of licenses of this state and shall be paid by every distributor but once in respect to any fuel oil sold, distributed, or withdrawn by him.

Tax on  
distributor,  
rate.

SEC. 2. That section 79 of chapter 180, Laws of 1935 (section 8370-79, Remington's Revised Statutes) be amended to read as follows:

Amends  
§ 8370-79  
Rem. Rev.  
Stat. (§ 7030-  
139 P. C.)

Section 79. For the purposes of this title, unless otherwise required by the context:

(a) The term "fuel oil" shall mean any liquid or liquefiable petroleum product sold, withdrawn or distributed for the generation of heat or power, except kerosene, petroleum gases, liquids produced by liquification [liquefaction] of petroleum gases, and motor vehicle fuel as defined in chapter 58 of the Laws of 1933, as amended by chapter 109 of the Laws of 1935;

Definitions.

(b) The word "distributor" shall mean and include every person who refines, manufactures, produces or compounds fuel oil and sells, withdraws or distributes, the same in this state; also any person who imports any fuel oil into this state and stores, withdraws, sells, distributes, or in any manner uses the same in this state whether in the original package or container in which it is imported or otherwise; also any person who having acquired in this state in the original package or container fuel oil shall distribute or sell the same, whether in such original package or container in which the same was imported or otherwise, or in any manner uses the same;

(c) The words "sale," "sale at retail" or "retail sale," "person" and "successor" shall have the same meaning as is attributed to such words in title II of chapter 180, Laws of 1935;

(d) The words "director" and "department" shall have the same meaning as is attributed to such words in section 1 of chapter 58 of the Laws of Washington, 1933.

SEC. 3. That section 80 of chapter 180, Laws of 1935 (section 8370-80, Remington's Revised Statutes) be amended to read as follows:

Section 80. It is hereby provided that section 2, chapter 58, Laws of Washington, 1933 (section 8327-2, Remington's Revised Statutes) shall be applicable to the taxes imposed under this title: *Provided*, That the total amount of the bond or bonds required therein to be fixed by the director of licenses shall not be less than five hundred (\$500.00) dollars.

Exemptions. No tax shall be assessed under this title upon any distributor for any sale, distribution, or withdrawal of fuel oil:

(a) Sold by the distributor, or, on resale, by any person, to, and paid for by, the government of

Amends  
§ 8370-80  
Rem. Rev.  
Stat. (§ 7030-  
140 P.C.)

Laws  
applicable.

Exemptions.

the United States or any department thereof: *Provided, however,* The distributor shall, under regulations prescribed by the director of licenses, obtain from the government of the United States or any department thereof proof satisfactory to the director of licenses that the fuel oil was purchased and paid for by the government of the United States or any department thereof;

(b) Sold, withdrawn or distributed by the distributor or purchased by any other person for export from or use outside of the State of Washington: *Provided, however,* The distributor shall, under regulations prescribed by the director of licenses, furnish proof satisfactory to the director of actual export from or use outside of the State of Washington.

SEC. 4. That section 81 of chapter 180, Laws of 1935 (section 8370-81, Remington's Revised Statutes) be amended to read as follows:

Amends  
§ 8370-81  
Rem. Rev.  
Stat. (§ 7030-  
141 P. C.)

Section 81. All of the provisions of chapter 58 of the Laws of Washington, 1933, as amended by chapter 109 of the Laws of 1935 (sections 8327-1 to 8327-27, both inclusive, Remington's Revised Statutes), except sections 1, 5, 6, (sections 8327-1, 8327-5 and 8327-6, Remington's Revised Statutes) the first paragraph of section 17 (section 8327-17, Remington's Revised Statutes), all of sections 18, 20, 23, 25, 26, and 27 (sections 8327-18, 8327-20, 8327-23, 8327-25, 8327-26, and 8327-27, Remington's Revised Statutes) thereof, shall have full force and application to this title, as though the words "fuel oil" appeared therein.

Laws  
applicable.

SEC. 5. The tax prescribed by this act shall be based upon reports made by each distributor under such rules and regulations as may be prescribed for the purpose of determining whether said products were sold, distributed or withdrawn, or thereafter used, for the generation of heat or power.

Tax based  
upon reports  
made by  
distributors.

Effective  
immediately.

SEC. 6. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately upon its approval.

Passed the Senate March 5, 1937.

Passed the House March 9, 1937.

Approved by the Governor March 13, 1937.

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## CHAPTER 117.

[S. B. 399.]

### FLOOD CONTROL: EMINENT DOMAIN.

AN ACT relating to eminent domain proceedings for the purposes of flood control, amending section 4, chapter 54 of the Laws of 1913 (section 9654, Remington's Revised Statutes), and declaring an emergency.

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

Amends  
§ 9654 Rem.  
Rev. Stat.  
(§ 5951 P. C.)

SECTION 1. Section 4 of chapter 54 of the Laws of 1913 (section 9654, Remington's Revised Statutes) is hereby amended to read as follows:

Eminent  
domain.

Section 4. When such a contract shall have been entered into the power of eminent domain is hereby vested in each of such counties, to acquire any lands necessary to straighten, widen, deepen, dike or otherwise improve any such river, its tributaries or outlet or to strengthen the banks thereof, or to acquire any land adjacent to such river, or its tributaries, or the right to cut and remove timber upon the same for the purpose of preventing or lessening the falling of timber or brush into the waters of such river or tributaries, or to acquire any rock quarry, gravel deposit or timber for material for the prosecution of such improvement, together with the necessary rights of way for the same, or to acquire any dam site or other property necessary for flood control purposes. Any such land, property or rights may be acquired by purchase instead of by con-

Purchase or  
condemna-  
tion.