

## CHAPTER 28

[House Bill No. 111]

MOTOR VEHICLE FUEL TAX—  
WAIVER OF INTEREST—REFUND PERMITS

AN ACT Relating to the taxation of fuel utilized for the propulsion of motor vehicles; amending section 82.36.040, chapter 15, Laws of 1961 and RCW 82.36.040; and amending section 82.36.270, chapter 15, Laws of 1961 as last amended by section 3, chapter 96, Laws of 1973 and RCW 82.36.270.

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

Section 1. Section 82.36.040, chapter 15, Laws of 1961 and RCW 82.36.040 are each amended to read as follows:

The amount of excise tax for each month shall be paid to the director on or before the twenty-fifth day of the next month thereafter, and if not paid prior thereto, shall become delinquent at the close of business on that day, and a penalty of one percent of such excise tax must be added thereto for delinquency: **PROVIDED**, That in no case shall the penalty be more than five hundred dollars. If such tax and penalty is not received on or before the close of business on the last day of the month in which the payment is due an additional penalty of ten percent must be added thereto in addition to penalty above provided for.

Any motor vehicle fuel tax, penalties, and interest payable under the provisions of this chapter shall bear interest at the rate of one-half of one percent per month, or fraction thereof, from the first day of the calendar month after the close of the monthly period for which the amount or any portion thereof should have been paid until the date of payment: **PROVIDED**, That the interest charge on the unpaid excise tax shall be waived when such interest is less than five dollars: **AND PROVIDED FURTHER**, That the department may waive the interest on the unpaid excise tax when the interest exceeds five dollars and the department determines that the cost of processing the collection of the interest exceeds the amount of interest due.

In any suit brought to enforce the rights of the state hereunder, the certificate of the director showing the amount of taxes, penalties, interest and cost unpaid by any distributor and that the same are due and unpaid to the state shall be prima facie evidence of the facts as shown.

Sec. 2. Section 82.36.270, chapter 15, Laws of 1961 as last amended by section 3, chapter 96, Laws of 1973 and RCW 82.36.270 are each amended to read as follows:

Any person desiring to claim a refund shall obtain a permit from the department by application therefor on such form as the department shall prescribe, which application shall contain, among other things, the name and address of the applicant, the nature of the business and a sufficient description for identification of the machines or equipment in which the motor vehicle fuel is to be used, for which refund may be claimed under the permit. The permit shall bear a permit number and all applications for refund shall bear the number of the permit under which it is claimed. The department shall keep a ((permanent)) record of all permits issued and a cumulative record of the amount of refund claimed and paid thereunder. Such permit shall be obtained before or at the time that the first application for

refund is made under the provisions of this chapter. (~~All permits shall expire on the thirtieth day of November of every even-numbered year.~~)

Passed the House February 7, 1977.

Passed the Senate March 4, 1977.

Approved by the Governor March 17, 1977.

Filed in Office of Secretary of State March 17, 1977.

## CHAPTER 29

[House Bill No. 122]

### STATE FERRIES—RATE REVIEWS—COUNTY PARTICIPATION

AN ACT Relating to ferry advisory committees; and amending section 47.60.310, chapter 13, Laws of 1961 and RCW 47.60.310.

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

Section 1. Section 47.60.310, chapter 13, Laws of 1961 and RCW 47.60.310 are each amended to read as follows:

The authority is further directed to conduct such review by soliciting and obtaining expressions from local community groups in order to be properly informed as to problems being experienced within the area served by the Washington state ferries. In order that local representation may be established, the authority (~~is hereby directed to advise~~) shall give prior notice of the review to the board of county commissioners of each county wherein a terminal of the Washington state ferries is located ((prior to the time that the review is to be commenced, and each)) and the board of county commissioners of any other county adjacent to Puget Sound or the Strait of Juan de Fuca which by resolution has notified the authority of its intent to participate in the reviews. Each such board of county commissioners is hereby directed to appoint a committee to consist of no more than five members to serve as an advisory committee to the authority or its designated representative in such review. The committees to be appointed by the boards of county commissioners shall serve without fee or compensation. It is not the intent of RCW 47.60.290 through 47.60.320 that any powers or duties now prescribed and delegated to the authority shall be assumed by any other board or committee.

Passed the House February 9, 1977.

Passed the Senate March 2, 1977.

Approved by the Governor March 17, 1977.

Filed in Office of Secretary of State March 17, 1977.

## CHAPTER 30

[House Bill No. 136]

### AGRICULTURAL CONSERVATION PLANS—REPEALED

AN ACT Relating to agricultural conservation; repealing sections 15.67.010 through 15.67.070, chapter 11, Laws of 1961 and RCW 15.67.010 through 15.67.070; repealing sections 15.68.010 through