

Section 1. Section 10, chapter 155, Laws of 1971 ex. sess. and RCW 36.95.100 are each amended to read as follows:

The tax provided for in RCW 36.95.090 and this section shall not exceed (~~ffteen~~) twenty-five dollars per year per television set, and no person shall be taxed for more than one television set, except that a motel or hotel or any person owning in excess of five television sets shall pay at a rate of one-fifth of the annual tax rate imposed for each of the first five television sets and one-tenth of such rate for each additional set thereafter. An owner of a television set within the district shall be exempt from paying any tax on such set under this chapter: (1) If either (a) his television set does not receive at least a class grade B contour signal retransmitted by the television translator station or other similar device operated by the district, as such class is defined under regulations of the Federal Communications Commission as of August 9, 1971, or (b) he is currently subscribing to and receiving the services of a community antenna system (CATV) to which his television set is connected; and (2) if he filed a statement with the board claiming his grounds for exemption. Space for such statement shall be provided for in the tax notice which the treasurer shall send to taxpayers in behalf of the district.

Passed the House February 4, 1975.

Passed the Senate March 6, 1975.

Approved by the Governor March 20, 1975.

Filed in Office of Secretary of State March 20, 1975.

## CHAPTER 12

[House Bill No. 142]

### ADMINISTRATIVE PROCEEDINGS—CONTESTED CASES—ADVERSE RULINGS

AN ACT Relating to administrative procedures; and amending section 12, chapter 234, Laws of 1959 and RCW 34.04.120.

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

Section 1. Section 12, chapter 234, Laws of 1959 and RCW 34.04.120 are each amended to read as follows:

Every decision and order adverse to a party to the proceeding, rendered by an agency in a contested case, shall be in writing or stated in the record and shall be accompanied by findings of fact and conclusions of law. The findings of fact shall consist of a concise statement of each fact found upon each contested issue of fact. Parties to the proceeding shall be notified of the decision and order in person or by mail. A copy of the decision and order and accompanying findings and conclusions shall be delivered or mailed to each party (~~(or)~~) and to his attorney of record, if any.

Passed the House January 30, 1975.

Passed the Senate March 6, 1975.

Approved by the Governor March 20, 1975.

Filed in Office of Secretary of State March 20, 1975.