

The laying out, construction, and maintenance of all county roads shall hereafter be in accordance with the following procedure:

On or before the first Monday in July of each year each county road engineer shall file with the (~~(board of county commissioners))~~ county legislative authority a recommended plan for the laying out, construction, maintenance, and special maintenance of county roads for the ensuing fiscal year. Such recommended plan need not be limited to but shall include the following items: Recommended projects, including capital expenditures for ferries, docks, and related facilities, and their priority; the estimated cost of all work, including labor and materials for each project recommended; a statement as to whether such work is to be done by the county forces or by publicly advertised contract; a list of all recommended repairs to and purchases of road equipment, together with the estimated costs thereof. Amounts to be expended for maintenance and special maintenance shall be recommended, but details of these proposed expenditures shall not be made. The recommended plan shall conform as nearly as practicable to the county's long range road program.

Within two weeks after the filing of the road engineer's recommended plan, the (~~(board of county commissioners))~~ county legislative authority shall consider the same. Revisions and changes may be made until a plan which is agreeable to a majority of the (~~(commissioners))~~ members of the county legislative authority has been adopted: PROVIDED, That such revisions shall conform as nearly as practicable to the county's long range road program. Any appropriations contained in the county road budget shall be void unless the county's road plan was adopted prior to such appropriation.

The final road plan for the fiscal year shall not thereafter be changed except by unanimous vote of the county (~~(commissioners))~~ legislative authority.

NEW SECTION. Sec. 5. There is hereby appropriated from the counties share of the motor vehicle fund to the Washington state highway commission for the biennium ending June 30, 1977, the sum of one hundred twenty thousand dollars or so much thereof as may be necessary to carry out the provisions of section 1 of this 1975 amendatory act.

NEW SECTION. Sec. 6. This 1975 amendatory act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House March 17, 1975.

Passed the Senate April 25, 1975.

Approved by the Governor May 6, 1975.

Filed in Office of Secretary of State May 6, 1975.

CHAPTER 22

[House Bill No. 451]

REVENUE AND TAXATION— UNSTAMPED CIGARETTES

AN ACT Relating to revenue and taxation; and amending section 7, chapter 157, Laws of 1972 ex. sess. and RCW 82.24.260.

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

Section 1. Section 7, chapter 157, Laws of 1972 ex. sess. and RCW 82.24.260 are each amended to read as follows:

~~((Notwithstanding any other provisions of this chapter, a person may acquire and physically possess, if acquired and possessed for purposes other than resale, four hundred or less cigarettes at any single time without incurring tax liability under this chapter, RCW 28A.47.440 and RCW 73.32.130:))~~ Any retailer who sells or otherwise disposes of any unstamped cigarettes other than (1) a federal instrumentality with respect to sales to authorized military personnel and (2) a federally recognized Indian tribal organization with respect to sales to enrolled members of the tribe shall collect from the buyer or transferee thereof the tax imposed on such buyer or transferee by RCW 82.24.020, 28A.47.440, and 73.32.130, and remit the same to the department after deducting from the tax collected the compensation he would have been entitled to under the provisions of this chapter, RCW 28A.47.440 and 73.32.130 if he had affixed stamps to the unstamped cigarettes. Such remittance shall be made at the same time and manner as remittances of the retail sales tax as required under chapters 82.08 and 82.32 RCW. In the event the retailer fails to collect the tax from the buyer or transferee, or fails to remit the same, the retailer shall be personally liable therefor, and shall be subject to the administrative provisions of RCW 82.24.230 with respect to the collection thereof by the department. The provisions of this section shall not relieve the buyer or possessor of unstamped cigarettes from personal liability for the tax imposed by RCW 82.24.020, 28A.47.440 and 73.32.130.

Nothing in this section shall relieve a wholesaler or a retailer from the requirements of affixing stamps pursuant to RCW 82.24.040 and 82.24.050.

Passed the House March 17, 1975.

Passed the Senate April 25, 1975.

Approved by the Governor May 6, 1975.

Filed in Office of Secretary of State May 6, 1975.

CHAPTER 23

[House Bill No. 131]

SCHOOL DISTRICTS—DISSOLUTION, ANNEXATION— "REASONABLE EFFORT" TO MAINTAIN TERM

AN ACT Relating to the organization of school districts; and amending section 28A.57.200, chapter 223, Laws of 1969 ex. sess. as last amended by section 4, chapter 86, Laws of 1970 ex. sess. and RCW 28A.57.200; and declaring an emergency.

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

Section 1. Section 28A.57.200, chapter 223, Laws of 1969 ex. sess. as last amended by section 4, chapter 86, Laws of 1970 ex. sess. and RCW 28A.57.200 are each amended to read as follows:

In case any school district shall have an average enrollment of fewer than two pupils or shall not have ~~((maintained))~~ made a reasonable effort to maintain, during the preceding school year at least the minimum term of school required by law, the intermediate school district superintendent shall report said fact to the county committee, which committee shall dissolve the school district and annex