

Passed the House March 22, 1965.

Passed the Senate March 25, 1965.

Approved by the Governor April 6, 1965.

CHAPTER 92.

[House Bill No. 279.]

HOUSE TRAILER EXCISE TAX.

AN ACT relating to revenue and taxation; and amending section 82.50.105, chapter 15, Laws of 1961 as last amended by section 8, chapter 199, Laws of 1963 and RCW 82.50.105 and amending section 82.50.110, chapter 15, Laws of 1961 and RCW 82.50.110.

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

SECTION 1. Section 82.50.105, chapter 15, Laws of 1961 as amended by section 8, chapter 199, Laws of 1963 and RCW 82.50.105 are each amended to read as follows:

RCW 82.50.105 amended.

On or before the fifteenth day of February of each calendar year, the director shall cause to be mailed to the owners of house trailers, of record, notice of the amount of tax payable during the calendar year. Said notice shall contain a legal description of the house trailer, prominent notice of penalties, due dates, and such other information as may be required by the director. If payment is not made within thirty days of the issuance of said notice, the director may forward a notification of delinquency to the county sheriff of the county wherein the trailer is located, requesting distraint of said trailer.

House trailer excise tax. Notice of amount of tax payable, content—Request for distraint by notice of delinquency.

SEC. 2. Section 82.50.110, chapter 15, Laws of 1961 and RCW 82.50.110 are each amended to read as follows:

RCW 82.50.110 amended.

If any excise tax due hereunder is not paid when due and payable, the unpaid tax shall bear interest

Late payment —Lien.

House trailer
excise tax.
Late payment
—Lien.

at the rate of six percent per annum from the time such tax is due and payable.

The tax hereunder shall be a specific lien on the house trailer from and after the date it first becomes due hereunder, and shall include all charges authorized by this chapter, which lien shall have priority to and be fully paid and satisfied before any recognition, mortgage, judgment, debt, obligation or responsibility to or with which the house trailer may become charged or liable, after July 1, 1957, and no sale or transfer of any house trailer shall in any way affect the lien for such excise tax upon the house trailer.

Passed the House March 20, 1965.

Passed the Senate March 25, 1965.

Approved by the Governor April 6, 1965.

CHAPTER 93.

[House Bill No. 295.]

INTERSTATE LIBRARY COMPACT.

AN ACT relating to the interstate library compact.

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

Interstate
library
compact.
Definitions.

SECTION 1. As used in sections 1 through 5 of this act, except where the context otherwise requires:

(1) "Compact" means the Interstate Library Compact.

(2) "Public library agency", with reference to this state, means the state library and any county or city library or any regional library, rural county library district library, or intercounty rural library district library.