

debris and waste deposited thereon by anyone prior to the date of execution of sentence.

Sec. 4. If any provision of this 1967 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is unaffected. Severability.

Sec. 5. The provisions of this 1967 amendatory act shall be cumulative and nonexclusive and shall not affect any other remedy. Provisions cumulative and nonexclusive.

Passed the Senate January 31, 1967.

Passed the House March 8, 1967.

Approved by the Governor March 21, 1967.

CHAPTER 86.

[Senate Bill No. 90.]

URBAN TRANSPORTATION SYSTEMS—FUEL TAX
EXEMPTIONS AND REFUNDS.

AN ACT relating to taxation; amending section 82.36.275, chapter 15, Laws of 1961, as last amended by section 1, chapter 135, Laws of 1965, and RCW 82.36.275; and amending section 82.40.047, chapter 15, Laws of 1961 as last amended by section 2, chapter 135, Laws of 1965, and RCW 82.40.047.

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

Section 1. Section 82.36.275, chapter 15, Laws of 1961, as last amended by section 1, chapter 135, Laws of 1965, and RCW 82.36.275 are each amended to read as follows: RCW 82.36.275 amended.

Notwithstanding RCW 82.36.240, every urban passenger transportation system shall receive a refund of the amount of the motor vehicle fuel tax paid on each gallon of motor vehicle fuel used, whether such vehicle fuel tax has been paid either Motor vehicle fuel tax.

Motor vehicle fuel tax. Refunds for urban transportation systems.

directly to the vendor from whom the motor vehicle fuel was purchased or indirectly by adding the amount of such tax to the price of such fuel.

For the purposes of this section "urban passenger transportation system" means every transportation system, publicly or privately owned, having as its principal source of revenue the income from transporting persons for compensation by means of motor vehicles and/or trackless trolleys, each having a seating capacity for over fifteen persons, over prescribed routes in such a manner that the routes of such motor vehicles and/or trackless trolleys (either alone or in conjunction with routes of other such motor vehicles and/or trackless trolleys subject to routing by the same transportation system) do not extend for a distance exceeding six road miles beyond the corporate limits of the city in which the original starting points of such motor vehicles are located: *Provided*, That no refunds authorized by this section shall be granted on fuel used by any urban transportation vehicle on any trip where any portion of said trip is more than six road miles beyond the corporate limits of the city in which said trip originated.

RCW 82.40.047 amended.

Sec. 2. Section 82.40.047, chapter 15, Laws of 1961, as last amended by section 2, chapter 135, Laws of 1965, and RCW 82.40.047 are each amended to read as follows:

Motor vehicle use fuel tax. Refund for urban transportation system.

Notwithstanding any provisions of law to the contrary, every urban passenger transportation system shall be exempt from the provisions of chapter 82.40 requiring the payment of use fuel taxes.

For the purposes of this section "urban passenger transportation system" means every transportation system, publicly or privately owned, having as its principal source of revenue the income from transporting persons for compensation by means of motor vehicles and/or trackless trolleys, each having a

seating capacity for over fifteen persons over prescribed route in such a manner that the routes of such motor vehicles and/or trackless trolleys, either along or in conjunction with routes of other such motor vehicles and/or trackless trolleys subject to routing by the same transportation system, shall not extend for a distance exceeding six road miles beyond the corporate limits of the city in which the original starting points of such motor vehicles are located: *Provided*, That no refunds authorized by this section shall be granted on fuel used by any urban transportation vehicle on any trip where any portion of said trip is more than six road miles beyond the corporate limits of the city in which said trip originated.

Passed the Senate February 17, 1967.

Passed the House March 8, 1967.

Approved by the Governor March 21, 1967.

CHAPTER 87.

[Senate Bill No. 101.]

RETAIL SALES TAX—EXEMPTIONS.

AN ACT relating to the retail sales tax; and amending section 82.08.030, chapter 15, Laws of 1961 as last amended by section 14, chapter 173, Laws of 1965 extraordinary session.

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

Section 1. Section 82.08.030, chapter 15, Laws of 1961 as last amended by section 14, chapter 173, Laws of 1965 extraordinary session and RCW 82.08.030 are each amended to read as follows:

RCW 82.08.030
amended.

The tax hereby levied shall not apply to the following sales:

Retail sales tax
—Exemptions.

(1) Casual and isolated sales of property or service, unless made by a person who is engaged in