

of notice thereof, a bond, with surety satisfactory to the court, shall be filed, conditioned to perform the judgment of the court. Except in the case last named an appeal shall not be a stay: PROVIDED, HOWEVER, That whenever the board has made any decision and order reversing an order of the supervisor of industrial insurance on questions of law or mandatory administrative actions of the director, the department shall have the right of appeal to the superior court.

NEW SECTION. Sec. 2. This 1973 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.

-----  
EXPLANATORY NOTE

RCW 51.52.110 was amended twice in the 1972 extraordinary session of the legislature.

(1) 1972 ex.s. c 43 sec. 36 added all references to "self-insurers" in the second paragraph of the section.

(2) 1972 ex.s. c 50 sec. 1 provided that appeal shall be to the workman's or beneficiary's county of residence, "or to the superior court of the county where the injury occurred or where neither ... are in the state of Washington then the appeal may be directed to the superior court of Thurston county".

As these amendments appear to be in different respects the purpose of this act is to give effect to each by reenacting the section with both amendments included therein.

Passed the House February 8, 1973.

Passed the Senate February 22, 1973.

Approved by the Governor March 6, 1973.

Filed in Office of Secretary of State March 7, 1973.

-----  
CHAPTER 41

[House Bill No. 311]

VETERANS' BONUS--CODE CORRECTION

AN ACT Relating to veterans; reenacting section 2, chapter 272, Laws of 1959 as last amended by section 7, chapter 154, Laws of 1972 ex. sess. and by section 2, chapter 157, Laws of 1972 ex. sess. and RCW 73.32.130; and declaring an emergency.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 2, chapter 272, Laws of 1959 as last amended by section 7, chapter 154, Laws of 1972 ex. sess. and by section 2, chapter 157, Laws of 1972 ex. sess. and RCW 73.32.130 are each reenacted to read as follows:

For the purpose of creating the fund for the retirement of such bonds upon maturity and the payment of interest thereon as it falls due, all proceeds hereafter received from the excise tax on cigarettes imposed by chapter 82.24 as now or hereafter amended, shall, so long as any part of principal or interest of the bonds herein provided for remains outstanding, be paid into the war veterans' compensation bond retirement fund hereinafter provided for.

In addition thereto, there is hereby levied and there shall be collected by the department of revenue from the persons mentioned in and in the manner provided by chapter 82.24, as now or hereafter amended, an excise tax upon the sale, use, consumption, handling, possession or distribution of cigarettes in an amount equal to the rate of one mill per cigarette, but the provisions of RCW 82.24.070 allowing dealers' compensation for affixing stamps shall not apply to this additional tax. Instead, wholesalers and retailers subject to the provisions of chapter 82.24 shall be allowed as compensation for their services in affixing the stamps for the additional tax required by this section a sum equal to one percent of the value of the stamps for such additional tax purchased or affixed by them.

All money derived from such tax shall be paid to the state treasurer and credited to a special trust fund to be known as the war veterans' compensation bond retirement fund, which shall be kept segregated from all money in the state treasury and shall, while any of the bonds herein authorized or any interest thereon remain unpaid, be available solely for the payment thereof.

Whenever the receipts into the war veterans' compensation bond retirement fund during any year exceed the annual amounts required for debt service, the balance shall be transferred by the state treasurer to the state general fund, and whenever there has accumulated in the war veterans' compensation bond retirement fund a sum in excess of the amount required in any year, as determined by the state finance committee, to meet obligations during that year for bond retirement and interest, the state treasurer shall transfer from such fund to the state general fund all money in excess of such amount.

When all bonds herein authorized and all interest thereon have been fully paid, all proceeds thereafter received from the excise tax on cigarettes imposed by chapter 82.24 RCW as now or hereafter amended, shall be paid into the war veterans' compensation fund, herewith created, for distribution to veterans who served during the Viet Nam conflict as provided by this 1972 amendatory act: PROVIDED,

That, whenever the receipts into the war veterans' compensation fund during any year exceed four million five hundred thousand dollars, all sums received above that amount shall be transferred to the state general fund.

The amounts directed to be paid into the war veterans' compensation fund as provided by this 1972 amendatory act shall be a first and prior charge, subject only to amounts previously pledged for the payment of interest on and retirement of bonds heretofore issued, against all cigarette tax revenues collected pursuant to RCW 82.24.020, 73.32.130, and 28A.47.440.

NEW SECTION. Sec. 2. This 1973 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.

-----  
EXPLANATORY NOTE

RCW 73.32.130 was amended twice during the 1972 extraordinary session of the legislature.

(1) 1972 ex.s. c 154 sec. 7 added the last two paragraphs to the section.

(2) 1972 ex.s. c 157 sec. 2, in the second paragraph, provided that "possession" of cigarettes be subject to excise tax.

As these amendments appear to be in different respects, the purpose of this bill is to give effect to each by reenacting the section with both amendments included therein.

Passed the House February 8, 1973.

Passed the Senate February 22, 1973.

Approved by the Governor March 6, 1973.

Filed in Office of Secretary of State March 7, 1973.

-----  
CHAPTER 42

[House Bill No. 312]

MOTOR VEHICLE FUEL TAXES--CODE CORRECTION

AN ACT Relating to revenue and taxation; reenacting section 9, chapter 175, Laws of 1971 ex. sess. as amended by section 1, chapter 49, Laws of 1972 ex. sess. and by section 2, chapter 138, Laws of 1972 ex. sess. and RCW 82.38.080; and declaring an emergency.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON: