

If the board of county commissioners rejects a claim or fails to act within six months from the date of filing of a claim for refund in whole or in part, the person who paid the taxes, his guardian, executor, or administrator may within one year after the date of ~~((payment of the claimed refund amount))~~ the filing of the claim commence an action in the superior court against the county to recover the taxes which the board of county commissioners have refused to refund.

NEW SECTION. Sec. 3. There is added to chapter 84.55 RCW a new section to read as follows:

The provisions of this chapter shall not apply to a levy, or that portion of a levy, made by or for a taxing district for the purpose of funding a property tax refund paid or to be paid pursuant to the provisions of chapters 84.68 or attributable to a property tax refund paid or to be paid pursuant to the provisions of chapter 84.69 RCW.

NEW SECTION. Sec. 4. Section 1 (12) of the amendatory act applies to only those taxes which first become due and payable subsequent to January 1, 1981: PROVIDED, HOWEVER, That this section shall not apply to any taxes which were paid under protest and which were timely paid.

Passed the Senate April 26, 1981.

Passed the House April 22, 1981.

Approved by the Governor May 14, 1981.

Filed in Office of Secretary of State May 14, 1981.

CHAPTER 229

[Senate Bill No. 4080]

MOTOR VEHICLES—TONNAGE LICENSE—MONTHLY PERMIT FEE

AN ACT Relating to motor vehicles; and amending section 1, chapter 196, Laws of 1975 1st ex. sess. as amended by section 21, chapter 64, Laws of 1975-'76 2nd ex. sess. and RCW 46.44.160.

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

Section 1. Section 1, chapter 196, Laws of 1975 1st ex. sess. as amended by section 21, chapter 64, Laws of 1975-'76 2nd ex. sess. and RCW 46.44.160 are each amended to read as follows:

~~((In the case of seasonal))~~ When vehicles for which licensed tonnage has been purchased on a monthly or quarterly basis pursuant to RCW 46.16-.135 or 46.85.120 as now or hereafter amended, then the additional tonnage provided for in RCW 46.44.095 may be purchased on a monthly or a quarterly basis: PROVIDED, That the total additional tonnage purchased under ~~((each section or both sections combined))~~ RCW 46.44.095 is not less than six thousand pounds. The fee for ~~((such))~~ a monthly permit shall be one-twelfth the amount charged for a corresponding twelve-month period, and the fee for a quarterly permit shall be one-fourth the amount charged for a

corresponding twelve-month permit, and shall further be reduced by one-twelfth for each full calendar month of the quarter that ~~((shall have))~~ has elapsed at the time the quarterly permit is purchased. In addition, a fee of five dollars shall be charged for each monthly or quarterly permit issued hereunder.

The quarterly periods covered by this section shall be registration quarters consisting of three registration months. The first quarter shall commence with registration month one.

~~(("Seasonal vehicles" as used in this section shall mean vehicles or a combination of vehicles engaged exclusively in end or belly dump truck service, transportation of logs, transportation of specialized underwater exploration equipment for hydroelectric projects, transportation of unprocessed agricultural commodities from farm to place of first processing, and transportation of farm and orchard supplies:))~~

Passed the Senate March 30, 1981.

Passed the House April 15, 1981.

Approved by the Governor May 14, 1981.

Filed in Office of Secretary of State May 14, 1981.

CHAPTER 230

[Substitute Senate Bill No. 4095]

CORPORATIONS—LICENSE AND FILING FEES

AN ACT Relating to license and filing fees for corporations; amending section 51, chapter 16, Laws of 1979 and RCW 23A.32.073; amending section 52, chapter 16, Laws of 1979 and RCW 23A.32.075; amending section 135, chapter 53, Laws of 1965 as last amended by section 13, chapter 99, Laws of 1980 and RCW 23A.40.020; amending section 82, chapter 235, Laws of 1967 as amended by section 5, chapter 163, Laws of 1969 ex. sess. and RCW 24.03.405; amending section 90, chapter 120, Laws of 1969 ex. sess. as amended by section 2, chapter 70, Laws of 1973 and RCW 24.06.450; and adding a new section to chapter 23A.40 RCW.

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

Section 1. Section 51, chapter 16, Laws of 1979 and RCW 23A.32.073 are each amended to read as follows:

A foreign corporation doing an intrastate business or seeking to do an intrastate business in the state of Washington shall qualify so to do in the manner prescribed in this title and shall pay for the privilege of so doing the filing and license fees prescribed in this title for domestic corporations, including the same fees as are prescribed in chapter 23A.40 RCW for the filing of articles of incorporation of a domestic corporation, except that the minimum filing fee shall be one hundred dollars, exclusive of any surcharge or other fee. The fees are to be computed upon the portion of capital stock of such corporation represented or to be represented in the state of Washington, to be ascertained by comparing the value in money of its entire property and capital with the value in money of its property and capital in,