

CHAPTER 291.

[S. B. 396.]

TAX ADVISORY COUNCIL.

AN ACT creating a tax advisory council to study taxes and make recommendations; and making an appropriation.

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

Tax advisory council, membership—Appointment—Expenses, subsistence.

SECTION 1. There is hereby created a tax advisory council to consist of fifteen members to be appointed by the governor. Members shall be chosen who represent the major segments of the state's economy, and at least one member shall be chosen from each congressional district of the state. Members shall serve without pay at the pleasure of the governor but shall be paid necessary traveling expenses incurred in their travel to and from meetings of the council and shall receive fifteen dollars per day as subsistence while attending all meetings of the council.

Powers and duties—Minority recommendations.

SEC. 2. The council shall survey and analyze all aspects of existing tax statutes and evaluate the administration, yield and effect thereof and shall make such recommendations to the governor relating to changes in administrative practices and existing laws concerning such taxes as the council shall agree upon. If the recommendations adopted by the council do not receive the unanimous approval of its members, the dissenting members shall have the privilege of submitting minority recommendations.

Examination of public records authorized.

SEC. 3. Any member of the council or its staff designated by the chairman shall have the authority to examine, for official purposes, any records maintained by or in the possession of any official or agency which relate to matters of taxation.

Officers—Meetings.

SEC. 4. The governor shall designate one member to be chairman of the council. The council at its first meeting shall elect a vice chairman. Meetings

shall be held at times and places determined by the chairman. The chairman shall appoint from the staff of the state tax commission an executive secretary, whose salary shall be paid by the tax commission, who shall attend all meetings of the council and perform such duties as it shall direct.

SEC. 5. All expenditures of the council shall be paid upon vouchers approved by the chairman or vice chairman from the appropriation herein provided. Expenditures upon vouchers, approval.

SEC. 6. To carry out the provisions of this act there is appropriated from the general fund for the biennium ending June 30, 1959, the sum of twenty-five thousand dollars, or so much thereof as shall be necessary. Appropriation.

Passed the Senate March 11, 1957.

Passed the House March 10, 1957.

Approved by the Governor March 26, 1957.

CHAPTER 292.

[S. B. 61.]

URBAN TRANSPORTATION SYSTEMS—TAX REFUNDS AND EXEMPTIONS.

AN ACT relating to refunds of motor vehicle fuel tax and exemptions from use fuel tax for certain urban transportation systems; and adding a new section to chapters 82.36 RCW and 82.40 RCW.

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

SECTION 1. There is added to chapter 82.36 RCW a new section to read as follows: New section.

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 Refund on motor vehicle fuel tax authorized.