

one taxpayer, a separate registration certificate for each place at which business is transacted with the public shall be required, but, for such additional certificates no ~~((deposit))~~ additional payment shall be required. Each certificate shall be numbered and shall show the name, residence, and place and character of business of the taxpayer and such other information as the department of revenue deems necessary and shall be posted in a conspicuous place at the place of business for which it is issued. Where a place of business of the taxpayer is changed, the taxpayer must return to the department the existing certificate, and a new certificate will be issued for the new place of business free of charge. No person shall engage in any business taxable hereunder without being registered in compliance with the provisions of this section, except that the department, by general regulation, may provide for the issuance of certificates of registration to temporary places of business without requiring ~~((the deposit))~~ payment.

Passed the House March 15, 1982.

Passed the Senate March 21, 1982.

Approved by the Governor March 27, 1982.

Filed in Office of Secretary of State March 27, 1982.

CHAPTER 5

[Substitute House Bill No. 840]

NONRESIDENT SALES TAX EXEMPTION PERMIT—FEE

AN ACT Relating to sales tax exemption permit fees; amending section 39, chapter 37, Laws of 1980 and RCW 82.08.0273; and creating a new section.

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

Section 1. Section 39, chapter 37, Laws of 1980 and RCW 82.08.0273 are each amended to read as follows:

The tax levied by RCW 82.08.020 shall not apply to sales to nonresidents of this state of tangible personal property for use outside this state when the purchaser has applied for and received from the department of revenue a permit certifying (1) that he is a bona fide resident of a state or possession or Province of Canada other than the state of Washington, (2) that such state, possession, or Province of Canada does not impose a retail sales tax or use tax of three percent or more or, if imposing such a tax, permits Washington residents exemption from otherwise taxable sales by reason of their residence, and (3) that he does agree, when requested, to grant the department of revenue access to such records and other forms of verification at his place of residence to assure that such purchases are not first used substantially in the state of Washington.

Any person claiming exemption from retail sales tax under the provisions of this section must display a nonresident permit as herein provided, and any vendor making a sale to a nonresident without collecting the tax

must examine such permit, identify the purchaser as the person to whom the nonresident permit was issued, and maintain records which shall show the permit number attributable to each nontaxable sale.

Permits shall be personal and nontransferable, shall be renewable annually, and shall be issued by the department of revenue upon payment of a fee of ~~((one))~~ five dollars. The department may in its discretion designate independent agents for the issuance of permits, according to such standards and qualifications as the department may prescribe. Such agents shall pay over and account to the department for all permit fees collected, after deducting as a collection fee the sum of ~~((fifty cents))~~ one dollar for each permit issued.

Any person making fraudulent statements in order to secure a permit shall be guilty of perjury. Any person making tax exempt purchases by displaying a permit not his own, or a counterfeit permit, with intent to violate the provisions of this section shall be guilty of a misdemeanor and, in addition, may be subject to a penalty not to exceed the amount of the tax due on such purchases. Any vendor who makes sales without collecting the tax to a person who does not hold a valid permit, and any vendor who fails to maintain records of permit numbers as provided in this section shall be personally liable for the amount of tax due.

NEW SECTION. Sec. 2. The department of revenue shall conduct a study of the tax gain resulting from nonresident permits as provided for in RCW 82.08.0273. This study shall be conducted in conjunction with the study authorized by section 26, chapter 340, Laws of 1981.

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CHAPTER 6

[House Bill No. 854]

MOTOR VEHICLE FUEL EXCISE TAX—EXCLUSION FROM SALES PRICE

AN ACT Relating to motor vehicle fuel excise tax; amending section 1, chapter 28, Laws of 1974 ex. sess. as amended by section 2, chapter 317, Laws of 1977 ex. sess. and RCW 82.36.020; and declaring an emergency.

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

Section 1. Section 1, chapter 28, Laws of 1974 ex. sess. as amended by section 2, chapter 317, Laws of 1977 ex. sess. and RCW 82.36.020 are each amended to read as follows:

Every distributor shall pay, in addition to any other taxes provided by law, an excise tax to the director at a rate computed in the manner provided in RCW 82.36.025 for each gallon of motor vehicle fuel sold, distributed, or