

CHAPTER 234.

[S. B. 250.]

MOTOR VEHICLES.

AN ACT relating to motor vehicles; the operators' fees thereof; and to motor vehicle fuel and the tax thereon; prescribing penalties; amending section 17, chapter 58, Laws of 1933, as last amended by section 4, chapter 84, Laws of 1943; and amending section 19, chapter 58, Laws of 1933, and section 32, chapter 188, Laws of 1937, as last amended by section 9, chapter 164, Laws of 1947.

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

SECTION 1. Section 17, chapter 58, Laws of 1933, as last amended by section 4, chapter 84, Laws of 1943 (sec. 8327-17, Rem. Supp. 1943), is amended to read as follows:

Section 17. Every person who imports motor vehicle fuel into this state for his own use in equipment other than motor vehicles shall not, for that reason alone, be required to secure a distributor's license or to comply with any of the provisions of this act herein imposed upon a distributor or with the provisions of section 5 (a) of this act; but such person shall make a report verified under oath and file the same with the Director on or before the tenth (10th) day of the succeeding month, showing the number of gallons of motor vehicle fuel so imported and the number of gallons of such motor vehicle fuel used during the preceding month, the name of the person from whom the motor vehicle fuel was purchased, the date of purchase, the place of storage, and the manner of use or intended use together with a description of the equipment in which the same is used. These reports shall be filed upon blanks prepared and furnished by the Director: *Provided, however,* That any person coming into this state in an aircraft or motor boat shall not be required to make such a report in respect to any motor vehicle fuel carried in the fuel tanks of such

Vetoed.

vehicle for the purpose of propelling such vehicle, and every person coming into this state in a motor vehicle may transport in the fuel tanks of such vehicle for the propulsion thereof not more than twenty (20) gallons of motor vehicle fuel or other inflammable petroleum products without paying the tax, securing the license or making any report herein provided, but if the motor vehicle fuel so brought into the state be removed from the fuel tanks of said vehicles or used for any purpose other than the propulsion of said vehicles, the person so importing motor vehicle fuel shall be subject to all the provisions of this act applying to distributors. The Director of Licenses shall have the right, in order to establish the validity of any exemption, to examine the books and records of the claimant for such purpose and the failure of the claimant to accede to the demand for such examination shall constitute a waiver of all rights to the exemption herein granted.

Vetoed.

The provisions of this act requiring the payment of taxes shall not be held or construed to apply to motor vehicle fuel, or other inflammable petroleum products imported into the State of Washington in interstate or foreign commerce and intended to be sold while the same are in interstate or foreign commerce, nor to any motor vehicle fuel, or other inflammable petroleum products, exported from this state by a qualified distributor, nor to any motor vehicle fuel, or other inflammable petroleum products, sold by a qualified distributor to the government of the United States or any department thereof for official use exclusively in the operation of aircraft engines, nor to motor vehicle fuel for use exclusively in the operation of aircraft engines, delivered to aviation gasoline dealers and/or users as authorized and under regulations prescribed by the Director of Licenses, but every distributor shall report such imports, exports and sales to the Director of Licenses at such times, on such forms, and in such detail as

said Director may require. The Director shall require aviation gasoline dealers and users to file with him, in such form as he shall prescribe, a bond of not less than one thousand dollars (\$1,000) nor more than ten thousand dollars (\$10,000) duly executed by such person as principal with corporate surety in the manner authorized by section 7246 of Remington's Revised Statutes of Washington, as amended, which bond shall be payable to the State of Washington conditioned upon faithful performance of all of the requirements of this act and regulations adopted hereunder.

In support of any exemption from taxes claimed under this section on account of the exportation of motor vehicle fuel, every distributor must execute an export certificate in such form as shall be prescribed, prepared and furnished by the Director of Licenses, containing a sworn statement, made by some person having actual knowledge of the fact of such exportation, that the motor vehicle fuel has been exported from the State of Washington, and giving such details with reference to such shipment as said Director may require. All export certificates must be completed and filed with the Director of Licenses sixty (60) days after the end of the calendar month in which the shipments to which they relate were made. The Director of Licenses may demand of any distributor such additional data as are deemed necessary by said Director in support of any such certificate, and failure to supply such data will constitute a waiver of all right to exemption claimed by virtue of such certificate.

Vetoed.

Any claim for exemption based on a sale to the government of the United States or any department thereof may be made by the distributor at any time within six (6) months after the date of sale, but no claim made after the expiration of said period of six (6) months will be recognized for any purpose by the state or any agency thereof.

Nothing herein contained shall be construed to exempt from the payment of the tax any motor vehicle fuel sold and delivered to or used by the State of Washington or any political subdivision thereof, or any inflammable petroleum products other than motor vehicle fuel, used by the State of Washington, or any political subdivision thereof, on the propulsion of motor vehicles as herein defined.

Vetoed.

Any person, firm, association or corporation who shall purchase or otherwise acquire motor vehicle fuel as herein defined upon which the state tax has not been paid, from the United States government, or any of its agents or officers, for use not specifically associated with any governmental function or operation or shall so acquire inflammable petroleum products other than motor vehicle fuel and use the same in the propulsion of motor vehicles as herein defined, for a use not associated with any governmental function or operation, shall pay to the State of Washington the tax herein provided upon the motor vehicle fuel, or other inflammable petroleum products so acquired. It shall be unlawful for any person to use or to conspire with any governmental official, agent, or employee for the use of any requisition, purchase order, or any card or any authority to which he is not specifically entitled by government regulations, for the purpose of obtaining any such motor vehicle fuel or other inflammable petroleum products upon which the state tax has not been paid.

Amendment.

SEC. 2. Section 19, chapter 58, Laws of 1933 (sec. 8327-19, Rem. Rev. Stat. Supp.), is amended to read as follows:

Penalties for violations.

Section 19. Any person, firm, association or corporation or any officer or agent thereof failing to pay the tax as herein provided, or violating any of the other provisions of this act, or making any false statement, or concealing any material fact in any report, record, affidavit or claim provided for herein,

shall be guilty of a gross misdemeanor, and upon conviction thereof shall be punished by a fine of not less than five hundred (\$500.00) dollars nor more than five thousand (\$5,000.00) dollars or by imprisonment in the county jail not exceeding one year, or by both such fine and imprisonment.

Any person, firm, association or corporation or any officer or agent thereof who, through false statement, trick or device, or otherwise, obtains motor vehicle fuel for export and fails to export the same or any portion thereof, or causes said motor vehicle fuel or any thereof not to be exported, or who diverts said motor vehicle fuel or any thereof or who causes to be diverted from interstate or foreign transit begun in this state, or who unlawfully returns said fuel or any thereof to this state and sells or uses said fuel or any thereof in this state or causes said fuel or any thereof to be used or sold in this state and fails to notify the distributor from whom such motor vehicle fuel was originally purchased of his act, and any distributor or other person who conspires with any person, firm, association or corporation, or any officer or agent thereof, to withhold from export, or divert from interstate or foreign transit begun in this state, or to return motor vehicle fuel to this state for sale or use with intent to avoid any of the taxes imposed by this act, shall be guilty of a gross misdemeanor, and upon conviction thereof shall be punished by a fine of not less than five hundred (\$500.00) dollars nor more than five thousand (\$5,000.00) dollars, or by imprisonment in the county jail not exceeding one year, or by both such fine and imprisonment in the county jail. Each shipment illegally diverted or illegally returned shall be construed a separate offense, and the unit of each shipment shall be the cargo of one vessel, or one railroad carload, or one automobile truck load, or such truck and trailer

Illegal diversion or return of fuel to state.

Penalty.

load, or one drum, or one barrel, or one case or one can.

Unlawful acts:

(b) It shall be unlawful for any person to commit any of the following acts:

Display fictitious license.

1. To display, or cause to permit to be displayed, or to have in possession, any motor vehicle fuel transport or distributor's license knowing the same to be fictitious or to have been suspended, cancelled, revoked, or altered;

Lend license.

2. To lend to, or knowingly permit the use of, by one not entitled thereto, any motor vehicle fuel transport or distributor's license issued to the person lending it or permitting it to be used;

Display license of another.

3. To display or to represent as one's own any motor vehicle fuel transport or distributor's license not issued to the person displaying the same;

Make false application.

4. To use a false or fictitious name or give a false or fictitious address in any application or form required under the provisions of this act, or otherwise commit a fraud in any application, record, or report;

Refuse permission to examine books.

5. To refuse to permit the Department of Licenses, or any agent appointed by it in writing, to examine his books, records, papers, storage tanks, or other equipment pertaining to the use or sale and delivery of motor vehicle fuels within the State of Washington;

Use of fuel procured for aircraft engines for other purposes.

6. To receive, purchase or otherwise acquire motor vehicle fuel free of the tax for use in the operation of aircraft engines and thereafter use or permit such fuel to be used for other purposes, or to sell or otherwise distribute such fuel for purposes other than use in aircraft engines.

Penalty for violations.

Except as herein otherwise provided, any person violating any of the provisions of this act shall be guilty of a gross misdemeanor and shall, upon conviction thereof, be sentenced to pay a fine of not less than five hundred (\$500.00) dollars nor more

than one thousand (\$1,000.00) dollars and costs of prosecution, or imprisonment for not more than one (1) year, or both, in the discretion of the court.

SEC. 3. Section 32, chapter 188, Laws of 1937, as last amended by section 9, chapter 164, Laws of 1947 (sec. 6312-32, Rem. Supp. 1947), is amended to read as follows: Amendment.

Section 32. At the time application is made to the Director of Licenses, the County Auditor or other agent for the issuance of a vehicle license, or for transfer of vehicle license, change in vehicle license classification or for original or increase in vehicle gross weight license or seating capacity, the applicant shall pay to the Director of Licenses, County Auditor or other agent a fee [of] fifty cents (50¢) for each application in addition to the license fee for such vehicle, which fee of fifty cents (50¢), if paid to the County Auditor as agent of the Director of Licenses, shall be paid to the County Treasurer in the same manner as other fees collected by the County Auditor and credited to the county current expense fund. In the event that such fee is paid to another agent of the Director of Licenses then the same shall be used by such agent to defray his expenses in handling the applications. All such filing fees collected by the Director of Licenses or branches of his office shall be certified to the State Treasurer and deposited to the credit of the Motor Vehicle Fund. Fee for application for license.

Passed the Senate March 8, 1949.

Passed the House March 6, 1949.

Approved by the Governor March 21, 1949, with the exception of Section 1, which is vetoed.