

CHAPTER 67.

[ House Bill No. 251. ]

MOTOR VEHICLE FUEL IMPORTER USE TAX.

AN ACT relating to the motor vehicle fuel importer use tax; amending sections 2, 6, 14 and 15, chapter 22, Laws of 1963 extraordinary session and RCW 82.37.020, 82.37.060, 82.37-.140 and 82.37.150; and adding one new section to chapter 22, Laws of 1963 extraordinary session and chapter 82.37 RCW.

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

RCW 82.37.020 amended.

SECTION 1. Section 2, chapter 22, Laws of 1963 extraordinary session and RCW 82.37.020 are each amended to read as follows:

Motor vehicle fuel importer use tax. Definitions.

The following words, terms, and phrases when used in this chapter have the meanings ascribed to them in this section except where the context clearly indicates a different meaning:

(1) "Commercial motor vehicle" means any motor vehicle used or maintained for the transportation of persons for hire, or any vehicle designed, used or maintained primarily for the transportation of commodities, merchandise, produce, freight and animals.

(2) "Motor carrier" means and includes a natural person, individual, partnership, firm, association, or private or public corporation, which is engaged in interstate commerce and which operates or causes to be operated on any highway in this state any commercial motor vehicle.

(3) "Operations", when applied to a motor carrier, means operations of all commercial motor vehicles, whether loaded or empty, whether for compensation or not for compensation, and whether owned by or leased to the motor carrier who operates them or causes them to be operated into or out of or through this state.

(4) "Motor vehicle fuel" means gasoline or any other inflammable liquids, by whatsoever name such

liquid may be known or sold, the use of which is as fuel for the propulsion of commercial motor vehicles except fuel as defined in chapter 82.40 RCW.

(5) "Use" means and includes the consumption of motor vehicle fuel by any motor carrier in a commercial motor vehicle for the propulsion thereof upon the public highways of this state.

(6) "Motor vehicle fuel importer for use" means and includes any motor carrier importing motor vehicle fuel into this state in the fuel supply tank or tanks of any commercial motor vehicle for use in propelling said vehicle upon the highways of this state.

(7) "Public highways" means and includes every way, lane, road, street, boulevard, and every way or place open as a matter of right to public vehicular travel both inside and outside the limits of cities and towns.

(8) "Director" means the director of licenses.

SEC. 2. Section 6, chapter 22, Laws of 1963 extraordinary session and RCW 82.37.060 are each amended to read as follows:

RCW 82.37.060 amended.

The tax imposed hereunder, with respect to which tax liability hereunder accrues, shall be collected by the assessment of tax through periodic audit examination of the carrier's records, pursuant to the provisions of RCW 82.37.080: *Provided*, That the tax imposed hereunder, with respect to which tax liability hereunder accrues, may be paid by the motor carrier before such time of audit, as provided by the provisions of RCW 82.37.040. The tax shall be computed and paid, multiplied by the tax rate imposed hereunder, on the total number of gallons of motor vehicle fuel used by such motor carrier within this state during the taxable period of the carrier's operations on the public highways of this state.

Computation and collection of tax—Credit for fuel purchased in Washington.

Every motor carrier subject to the tax shall be entitled to deduct from the total number of gallons

Motor vehicle fuel importer use tax. Computation and collection of tax—Credit for fuel purchased in Washington.

of motor vehicle fuel used in Washington, to determine the number of gallons of motor vehicle fuel upon which the tax levied by this chapter is to be computed and paid, the number of gallons of motor vehicle fuel shown to have been purchased or received in Washington for use in its operations either within or without this state on which the tax levied by chapter 82.36 RCW has been paid by such carrier to this state. Evidence of the payment of such tax in such form as may be required by, or is satisfactory to, the director shall be furnished by each such carrier taking the deduction herein allowed.

When the amount of the credit herein provided to which any motor carrier is entitled for the month or months that the report covers exceeds the amount of the tax for which such carrier is liable for the same month or months, such excess may under regulations of the director be allowed as a credit on the tax for which such carrier would be otherwise liable for another month or months that a report covers; or upon application within five years from the last day of the month in which the fuel was used, duly verified and presented, in accordance with regulations promulgated by the director and supported by such evidence as may be satisfactory to the director, such excess may be refunded pursuant to the provisions of section 3 of this amendatory act.

RCW 82.37.140 amended.

SEC. 3. Section 14, chapter 22, Laws of 1963 extraordinary session and RCW 82.37.140 are each amended to read as follows:

Exported fuel —Refund procedure.

Every motor carrier subject to the tax hereby imposed who has paid any tax on motor vehicle fuel levied or directed to be paid by chapter 82.36 RCW, either directly by the collection of the tax by the vendor from the consumer, or indirectly by adding the amount of the tax to the price of the fuel and paid by the consumer, shall be reimbursed and repaid the amount of such tax paid by him, if such motor car-

rier has purchased and exported such fuel in the fuel supply tank or tanks of a commercial motor vehicle and has used such fuel to operate said vehicle upon the highways of another state. Motor vehicle fuel carried from this state in the fuel supply tank or tanks of a commercial motor vehicle is deemed to be exported from this state. The refund rate shall be the current rate per gallon of the then current motor vehicle fuel tax of this state.

Any motor carrier claiming a refund for motor vehicle fuel exported as in this section provided shall not be entitled to receive such refund until he presents to the director a claim upon forms to be provided by the director with such information as the director shall require, which claim in all cases shall be made over the signature of the claimant, and shall state the total amount of such fuel for which he is entitled to be reimbursed under this section.

The director or his duly appointed representative shall have the right, in order to establish the validity of any claim for refund, as provided herein, to examine the books and records of such claimant. The records must be sufficient in scope and detail to substantiate the accuracy of the claim, and the director or his duly appointed representative shall have full authority to determine the adequacy of such records and books and the amount of the refund due the claimant from the taxes collected on motor vehicle fuel.

All claims for refunds based upon exportation of motor vehicle fuel from this state in the fuel supply tank or tanks of a commercial motor vehicle must be filed with the director before the expiration of five years from the last day of the month in which the fuel was used.

SEC. 4. Section 15, chapter 22, Laws of 1963 extraordinary session and RCW 82.37.150 are each amended to read as follows:

RCW 82.37.150  
amended.

Motor vehicle fuel importer use tax. Records required of motor carriers.

Each motor carrier under this chapter shall make and retain for a period of five years records of gallons of motor vehicle fuel purchased or received, mileage traveled within and without this state, commercial motors vehicles owned, operated, leased, or operated under any other form of contract, and other pertinent papers that are reasonably necessary to substantiate any such tax liability imposed by this chapter.

Each motor carrier under this chapter shall be required to retain for five years all original purchase or sales invoices reflecting purchases of motor vehicle fuels in this state, and such invoices shall be identified by the name and station address of the seller, stamped or credit card with credit card imprint and showing the date of sale, the name and address of the purchaser, the company unit number or motor vehicle license number of the power unit, the type or kind of fuel sold, the number of gallons sold, and the signature of the purchaser.

New section.

SEC. 5. There is added to chapter 22, Laws of 1963 extraordinary session and chapter 82.37 RCW a new section to read as follows:

Erroneous payments—Refund procedure—Waiver.

If the director determines any amount of tax has been paid more than once or has been erroneously or illegally collected, or where there is an erroneous payment involving or resulting from mere clerical error on the part of the motor carrier in making such report, he shall credit such amount against any amounts then due from the carrier under this chapter and shall credit any balance to the carrier to be allowed as a credit on the tax for which such carrier would be otherwise liable for another month or months that a report covers. A motor carrier upon application may be allowed refund of any credit balance, but no such refund shall be allowed unless such carrier presents to the director a claim upon forms to be provided by the director with such information as the director shall require filed with the director

within five years from the date of overpayment. Every such claim shall be signed by the person claiming the refund.

Failure to file such claim within the time prescribed in this section shall constitute waiver of any and all demands against this state on account of overpayments hereunder.

Passed the House March 8, 1965.

Passed the Senate March 10, 1965.

Approved by the Governor March 20, 1965.

## CHAPTER 68.

[ House Bill No. 278. ]

### MOTOR VEHICLE DEALERS' LICENSING.

AN ACT relating to motor vehicles and regulating the licensing of motor vehicle dealers; amending section 46.70.010, chapter 12, Laws of 1961 as amended by section 1, chapter 48, Laws of 1961 and RCW 46.70.010; amending sections 46.70.020, 46.70.040 and 46.70.100, chapter 12, Laws of 1961 and RCW 46.70.020, 46.70.040 and 46.70.100; adding a new section to chapter 12, Laws of 1961 and to chapter 46.70 RCW; and providing penalties.

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

SECTION 1. Section 46.70.010, chapter 12, Laws of 1961 as amended by section 1, chapter 48, Laws of 1961 and RCW 46.70.010 are each amended to read as follows:

RCW 46.70.010 amended.

“Dealer” as defined in this title shall mean any person in the business of buying, selling, exchanging, offering for sale or acting as a broker of new or used motor vehicles, trailers, or motorcycles.

Motor vehicle dealer's license. “Dealer” defined—“Sign” defined.

“Sign” as used in this chapter is any means of display which identifies the place of business, and must prominently feature the name under which the business is conducted.