

lows:

The authority granted to the director and to the department under the provisions of the Uniform Washington Food, Drug and Cosmetic Act (chapter 69.04 RCW), as now or hereafter amended, shall not be deemed to be reduced or otherwise impaired as a result of any provision or provisions of the Washington Food Processing Act (chapter 69.07 RCW).

NEW SECTION. Sec. 5. Section 3, chapter 121, Laws of 1967 ex. sess. and RCW 69.07.030 are each repealed.

Passed the House March 12, 1969
 Passed the Senate March 10, 1969
 Approved by the Governor March 24, 1969
 Filed in office of Secretary of State March 24, 1969

CHAPTER 69
 [House Bill No. 53]
 MOBILE HOMES AND TRAVEL TRAILERS EXCISE

AN ACT Relating to mobile homes and travel trailers; amending section 82.50.020, chapter 15, Laws of 1961, as amended by section 45, chapter 149, Laws of 1967 ex. sess. and RCW 82.50.020; and amending section 82.50.070, chapter 15, Laws of 1961, as amended by section 49, chapter 149, Laws of 1967 ex. sess., and RCW 82.50.070.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 82.50.020, chapter 15, Laws of 1961, as amended by section 45, chapter 149, Laws of 1967 es. sess., and RCW 82.50.020 are each amended to read as follows:

An annual excise tax is imposed on the owner of any mobile home or travel trailer for the privilege of using such mobile home or travel trailer in this state. The tax shall be collected for each calendar year by the department of motor vehicles or the county auditor of the county in which the mobile home or travel trailer is located at the time payment is made and shall be due on and after January 1st or on the date the mobile home or travel trailer is first purchased or brought into this state, and paid on or before (~~March 31st~~) January 31st of each calendar year or thirty days after the mobile home or

travel trailer is first purchased or brought into this state, whichever is later. No additional tax shall be imposed under this chapter upon any mobile home or travel trailer upon the transfer of ownership thereof, if the tax imposed by this chapter with respect to such mobile home or travel trailer has already been paid for the calendar year or fractional part thereof in which such transfer occurs.

Sec. 2. Section 82.50.070, chapter 15, Laws of 1961, as amended by section 49, chapter 149, Laws of 1967 ex.sess., and RCW 82.50.070 are each amended to read as follows:

The county auditor or the department of motor vehicles upon payment of the tax hereunder shall issue a receipt which shall include such information as may be required by the director, including the name of the taxpayer, a description of the mobile home or travel trailer, and in the case of a mobile home its location at the time of payment of the tax which receipt shall be printed by the department of motor vehicles in such form as it deems proper and furnished by the department to the various county auditors of the state. The county auditor shall keep a record of the excise taxes paid hereunder during the calendar year under the name of owners of mobile home or travel trailer, listed alphabetically.

In addition thereto the county auditor or the director shall issue a license plate and register the mobile home or travel trailer as if they were "house trailers" under the provisions of chapter 46-.16 and shall collect the additional fees therein provided. Such license plate shall be displayed in the manner prescribed in RCW 46-.16.240: PROVIDED, That when the mobile home or travel trailer is not using the public highways the license plate shall be displayed pursuant to rules or orders promulgated by the department.

Passed the House March 5, 1969.
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