

## CHAPTER 130

[House Bill No. 271]

REVENUE AND TAXATION—  
SALES, USE, AND B & O TAXES

AN ACT Relating to revenue and taxation; amending section 82.08.020, chapter 15, Laws of 1961 as last amended by section 9, chapter 281, Laws of 1971 ex. sess. and RCW 82.08.020; amending section 82.12.020, chapter 15, Laws of 1961 as last amended by section 2, chapter 1, Laws of 1975 2nd ex. sess. and RCW 82.12.020; adding a new section to chapter 15, Laws of 1961 and to chapter 82.04 RCW; prescribing effective dates; and declaring an emergency.

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

Section 1. Section 82.08.020, chapter 15, Laws of 1961 as last amended by section 9, chapter 281, Laws of 1971 ex. sess. and RCW 82.08.020 are each amended to read as follows:

There is levied and there shall be collected a tax on each retail sale in this state equal to four and one-half percent of the selling price: PROVIDED, That from and after the first day of June, 1976, until the thirtieth day of June, 1977, such tax shall be levied and collected in an amount equal to four and six-tenths percent of the selling price. The tax imposed under this chapter shall apply to successive retail sales of the same property.

Sec. 2. Section 82.12.020, chapter 15, Laws of 1961 as last amended by section 2, chapter 1, Laws of 1975 2nd ex. sess. and RCW 82.12.020 are each amended to read as follows:

There is hereby levied and there shall be collected from every person in this state a tax or excise for the privilege of using within this state as a consumer any article of tangible personal property purchased at retail, or acquired by lease, gift, repossession, or bailment, or extracted or produced or manufactured by the person so using the same, or otherwise furnished to a person engaged in any business taxable under RCW 82.04.280, subsections (2) or (7). This tax will not apply with respect to the use of any article of tangible personal property purchased, extracted, produced or manufactured outside this state until the transportation of such article has finally ended or until such article has become commingled with the general mass of property in this state. This tax shall apply to the use of every article of tangible personal property, including property acquired at a casual or isolated sale, and including byproducts used by the manufacturer thereof, except as hereinafter provided, irrespective of whether the article or similar articles are manufactured or are available for purchase within this state. Except as provided in subdivision (2) of RCW 82.12.030, payment by one purchaser or user of tangible personal property of the tax imposed by chapter 82.08 or 82.12 RCW shall not have the effect of exempting any other purchaser or user of the same property from the taxes imposed by such chapters. The tax shall be levied and collected in an amount equal to the value of the article used by the taxpayer multiplied by the rate of four and one-half percent: PROVIDED, That from and after the first day of June, 1976, until the thirtieth day of June, 1977, such tax shall be levied and collected in an amount equal to the value of the article used by the taxpayer multiplied by the rate of four and six-tenths percent.

**NEW SECTION.** Sec. 3. There is added to chapter 15, Laws of 1961 and to chapter 82.04 RCW a new section to read as follows:

From and after the first day of June, 1976, until the thirtieth day of June, 1977, there is levied and shall be collected from every person for the act or privilege of engaging in business activities, as a part of the tax imposed by the provisions of RCW 82.04.220 through 82.04.290, inclusive, an additional tax in the amount of six percent of the tax payable under the provisions of RCW 82.04.220 through 82.04.290, inclusive. To facilitate collection of this additional tax, the department of revenue is authorized to adjust the basic rates of persons to which this section applies in such manner as to reflect the amount to the nearest one-thousandth of one percent of the additional tax hereby imposed.

**NEW SECTION.** Sec. 4. This 1976 amendatory act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately: **PROVIDED,** That the provisions of this 1976 amendatory act shall be null and void in the event chapter ... (Substitute Senate Bill No. 2778), Laws of 1975-'76 2nd ex. sess. is approved and becomes law.

Passed the House March 25, 1976.

Passed the Senate March 22, 1976.

Approved by the Governor April 19, 1976.

Filed in Office of Secretary of State April 19, 1976.

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## CHAPTER 131

[Second Substitute House Bill No. 1316]

### SENIOR CITIZENS SERVICES ACT

AN ACT Relating to senior citizens; adding a new chapter to Title 74 RCW; and making an appropriation.

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

**NEW SECTION.** Section 1. The legislature recognizes the need for the further development and expansion of alternative forms of care for senior citizens. These alternative forms should be developed to assure that senior citizens receive the level of care needed and that appropriate resources are available to match client needs. Furthermore, services received should be designed to restore individuals to, or maintain them at, the level of independent living they are capable of attaining. Such a system of alternative care should be designed to allow senior citizens to move within this system, thus allowing the appropriate services to be rendered according to the care needs. The provision of service should continue until the client is able to function independently, moves to an institution, moves from the state, dies, or withdraws from the program.

Therefore, the legislature deems it to be the public policy of this state that programs shall be developed in order to more appropriately meet the care needs of senior citizens through the creation and/or expansion of alternative care services and a resulting reduction in institutional care.