

CHAPTER 81.

[S. B. 145.]

LIQUID FUEL TAX.

AN ACT relating to an excise tax on the sale and use of certain liquid fuels, providing for the refunding thereof in certain cases, fixing penalties for violations of this act and amending Section 8328 and 8331 of Remington's Compiled Statutes, and further amending Chapter VIII of Title LIV of Remington's Compiled Statutes by adding thereto a new section to be known as Section 8328-1, and declaring the time when this act shall take effect.

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

SECTION 1. That Section 8328 of Remington's Compiled Statutes be amended to read as follows:

Section 8328. That in addition to the taxes now provided for by law each and every distributor, as defined in this act, who is now engaged or who may hereafter engage, in his own name, or in the name of others, or in the name of his representatives or agents of this state, in the sale of liquid fuel as herein defined, shall not later than the fifteenth of each calendar month render a sworn statement to the director of licenses of the State of Washington of all such liquid fuels sold by him or them in the State of Washington during the preceding calendar month, and pay an excise tax of two cents per gallon on all liquid fuel so sold as shown by such statement in the manner and within the time hereinafter provided.

SEC. 2. That Chapter VIII, Title LIV of Remington's Compiled Statutes be amended by adding thereto a new section to be known as Section 8328-1 to read as follows:

Section 8328-1. Every person, firm, or corporation, including distributors, who shall use liquid fuel for the purpose of operating motor vehicles, including motor trucks, upon the public highways of the

Amends Rem.
Comp. Stat.
§ 8328;
Pierce's Code
§ 7050h-2.

Distributor
taxed.

All users,
including
distributors
to pay.

state, or the political subdivisions thereof, upon the sale or use of which liquid fuel the excise tax imposed by this chapter has not been theretofore paid, shall pay an excise tax of two cents per gallon upon all such liquid fuel so used, and, insofar as such liquid fuel is concerned, shall make the same reports and pay the same taxes as and be subject to all the other provisions of this chapter relating to, distributors of liquid fuel: *Provided*, That any tourist or traveler coming into the state in a motor vehicle may transport, for his own use only, not more than twenty gallons of liquid fuel at one time and use the same for the purpose of operating such motor vehicle without the payment of said tax.

SEC. 3. That Section 8331 of Remington's Compiled Statutes be amended to read as follows:

Amends Rem.
Comp. Stat.
§ 8331;
Pierce's Code
§ 7050h-5.

Section 8331. Said excise tax shall be paid on or before the fifteenth day of each month to the state treasurer of the State of Washington, who shall receipt the distributor therefor, and on the next business day after the receipt of any such excise taxes deposit in the state treasury, to the credit of the motor vehicle fund the balance of moneys received for such excise taxes remaining on hand at the close of the preceding business day, after making all corrections and refunding all over-payments and all sums required to be refunded by the next succeeding section.

Date for
payment.

SEC. 4. That Chapter VIII of Title LIV of Remington's Compiled Statutes be further amended by adding thereto a new section to be known as Section 8331-1 to read as follows:

Section 8331-1. Any person, firm or corporation who shall buy and use any liquid fuel as defined in this chapter for the purpose of operating or propelling stationary gas engines, farm tractors or motor boats, or who shall purchase and use any such

Refund.

fuel for cleaning or dyeing or other commercial use of the same, except in motor vehicles operated or intended to be operated upon any of the public highways of the state, and who shall have paid any tax on such liquid fuel, levied or directed to be paid as provided by this act, either directly by the collection of such tax by the vendor from such consumer, or indirectly by adding the amount of such tax to the price of such liquid fuel and paid by such consumer, shall be reimbursed and repaid the amount of such tax paid by him upon presenting to the state treasurer an affidavit accompanied by the original invoice showing such purchase, which affidavit shall be verified by the oath of the consumer, and shall state the total amount of such liquid fuel so purchased and used by such consumer, other than in motor vehicles operated or intended to be operated upon any of the highways of the state, and said state treasurer, upon the presentation of such affidavit and such vouchers, shall cause to be repaid to such consumer from the excise tax collected on liquid fuel as defined in this act, the taxes so paid by said consumer on liquid fuels purchased and used, other than for motor vehicles as aforesaid; *Provided*, That applications for reimbursements and re-payments as provided herein shall be filed with the state treasurer within sixty days from the date of purchase or invoice, or not at all, and any person or the member of any firm or the officer or agent of any corporation who shall make any false statement in any affidavit required herein for the reimbursement and re-payment of any money or taxes as provided in this section, or who shall collect or cause to be re-paid to him or to any other person any such reimbursement or refund without being entitled to the same under the provisions of this section, shall be guilty of a gross misdemeanor.

SEC. 5. If any section or provision of this act shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the act as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

If unconstitutional in part.

SEC. 6. This act shall take effect and be in force from and after the first day of January, 1924.

When effective.

Passed the Senate February 10, 1923.

Passed the House February 28, 1923.

Permitted to become a law without the signature of the Governor.

J. GRANT HINKLE,
Secretary of State.

CHAPTER 82.

[S. B. 59.]

HIGHWAYS.

AN ACT relating to public highways, repealing Section 6818 of Remington's Compiled Statutes and amending Chapter XXX, Title XLI of Remington's Compiled Statutes by adding thereto a new section to be known as Section 6817a.

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

SECTION 1. That Section 6818 of Remington's Compiled Statutes be and the same is hereby repealed.

Repeals Rem. Comp. Stat. § 6818; Pierce's Code § 6800.

SEC. 2. That Chapter XXX, Title XLI, of Remington's Compiled Statutes be amended by adding a new section thereto to be known as Section 6817a, as follows:

Public highway fund.

Sec. 6817a. All monies now in the public highway fund of the State Treasury, or which may hereafter be placed therein, under tax levies heretofore made, shall remain in said fund subject to such dis-