

Any applicant who has paid use tax to a county auditor under this section may apply to the department of revenue for refund thereof if he has reason to believe that such tax was not legally due and owing. No refund shall be allowed unless application therefor is received by the department of revenue within two years after payment of the tax. Upon receipt of an application for refund the department of revenue shall consider the same and issue its order either granting or denying it and if refund is denied the taxpayer shall have the right of appeal as provided in RCW 82.32.170, 82.32.180 and 82.32.190.

The provisions of this section shall be construed as cumulative of other methods prescribed in chapters 82.04 to 82.32 RCW, inclusive, for the collection of the tax imposed by this chapter. The department of revenue shall have power to promulgate such rules and regulations as may be necessary to administer the provisions of this section. Any duties required by this section to be performed by the county auditor may be performed by the director of licensing but no collection fee shall be deductible by said director in remitting use tax revenue to the state treasurer.

Passed the Senate March 16, 1983.

Passed the House April 14, 1983.

Approved by the Governor April 22, 1983.

Filed in Office of Secretary of State April 22, 1983.

CHAPTER 78

[Senate Bill No. 3144]

SPECIAL FUEL USER TRIP PERMITS

AN ACT Relating to special fuels; amending section 11, chapter 175, Laws of 1971 ex. sess. as last amended by section 6, chapter 40, Laws of 1979 and RCW 82.38.100; and prescribing penalties.

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

Sec. 1. Section 11, chapter 175, Laws of 1971 ex. sess. as last amended by section 6, chapter 40, Laws of 1979 and RCW 82.38.100 are each amended to read as follows:

(1) Any special fuel user operating a motor vehicle into this state for commercial purposes may make application for a trip permit in lieu of a special fuel user's license required in RCW 82.38.090 and 82.38.120 which shall be good for a period of ~~((not more than twenty))~~ three consecutive days beginning and ending on the dates specified on the face of the permit issued, and only for the vehicle for which it is issued. ~~((An administrative fee of ten dollars shall be required for each permit issued plus three dollars for each consecutive day covered by such permit.))~~

(2) Every permit shall identify, as the department may require, the vehicle for which it is issued and shall be completed in its entirety, signed, and dated by the operator before operation of the vehicle on the public highways

of this state. Correction of data on the permit such as dates, vehicle license number, or vehicle identification number invalidates the permit. A violation of, or a failure to comply with, this subsection is a gross misdemeanor.

(3) For each permit issued, there shall be collected a filing fee of one dollar, an administrative fee of ten dollars, and an excise tax of nine dollars. Such fees and tax shall be in lieu of the special fuel tax otherwise assessable against the permit holder for importing and using special fuel in a motor vehicle on the public highways of this state and no report of mileage shall be required with respect to such vehicle. Trip permits will not be issued if the applicant has outstanding fuel taxes, penalties or interest owing to the state or has had a special fuel license revoked for cause and the cause has not been removed.

(4) Blank permits may be obtained from field offices of the department of transportation, Washington state patrol, department of licensing, or other agents appointed by the department. The department may appoint county auditors or businesses as agents for the purpose of selling trip permits to the public. County auditors or businesses so appointed may retain the filing fee collected for each trip permit to defray expenses incurred in handling and selling the permits.

(5) All fees and excise taxes collected by the department for trip permits shall be credited and deposited in the same manner as the special fuel tax collected ((hereunder)) under this chapter and shall not be subject to exchange, refund, or credit.

Passed the Senate March 7, 1983.

Passed the House April 15, 1983.

Approved by the Governor April 22, 1983.

Filed in Office of Secretary of State April 22, 1983.

CHAPTER 79

[Senate Bill No. 3165]

KAHLOTUS TO LIND—STATE ROUTE 21

AN ACT Relating to state route number 21; and amending section 18, chapter 51, Laws of 1970 ex. sess. as amended by section 1, chapter 63, Laws of 1975 and RCW 47.17.085.

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

Sec. 1. Section 18, chapter 51, Laws of 1970 ex. sess. as amended by section 1, chapter 63, Laws of 1975 and RCW 47.17.085 are each amended to read as follows:

A state highway to be known as state route number 21 is established as follows:

Beginning at a junction with state route number 260 in Kahlotus, thence northerly by the most feasible route, crossing state route number 26, and