

(a) Six representatives of the nonsnowmobiling winter recreation public appointed by the commission, including a resident of each of the six geographical areas of this state where nonsnowmobiling winter recreation activity occurs, as defined by the commission.

(b) Three representatives of the snowmobiling public appointed by the commission.

(c) One representative of the department of natural resources, one representative of the department of game, and one representative of the Washington state association of counties, each of whom shall be appointed by the director of the particular department or association.

(3) The terms of the members appointed under subsection (2) (a) and (b) of this section shall begin on (~~July~~) October 1 of the year of appointment and shall be for three years or until a successor is appointed, except in the case of appointments to fill vacancies for the remainder of the unexpired term: PROVIDED, That the first of these members shall be appointed for terms as follows: Three members shall be appointed for one year, three members shall be appointed for two years, and three members shall be appointed for three years.

(4) Members of the committee appointed under subsection (2) (a) and (b) of this section shall be reimbursed from the winter recreational program account created by RCW 43.51.310 for travel expenses as provided in RCW 43.03.050 and 43.03.060 as now or hereafter amended.

(5) The committee shall meet at times and places it determines not less than twice each year and additionally as required by the committee chairman or by majority vote of the committee. The chairman of the committee shall be chosen under rules adopted by the committee. The committee shall adopt any other rules necessary to govern its proceedings.

(6) The director of parks and recreation or the director's designee shall serve as secretary to the committee and shall be a nonvoting member.

(7) The winter recreation advisory committee and its powers and duties shall terminate on June 30, (~~1986~~) 1991.

Passed the House February 13, 1986.

Passed the Senate March 1, 1986.

Approved by the Governor March 11, 1986.

Filed in Office of Secretary of State March 11, 1986.

CHAPTER 48

[Engrossed House Bill No. 1743]

USE TAX COLLECTION—ENGAGES IN BUSINESS ACTIVITY WITHIN THIS STATE DEFINED

AN ACT Relating to use tax collection; amending RCW 82.12.040; and providing an effective date.

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

Sec. 1. Section 82.12.040, chapter 15, Laws of 1961 as last amended by section 11, chapter 299, Laws of 1971 ex. sess. and RCW 82.12.040 are each amended to read as follows:

(1) Every person who maintains in this state a place of business or a stock of goods, or engages in business activities within this state, shall obtain from the department a certificate of registration, and shall, at the time of making sales, or making transfers of either possession or title or both, of tangible personal property for use in this state, collect from the purchasers or transferees the tax imposed under this chapter. For the purposes of this chapter, the phrase "maintains in this state a place of business" shall include the solicitation of sales and/or taking of orders by sales agents or traveling representatives. For the purposes of this chapter, "engages in business activity within this state" includes every activity which is sufficient under the Constitution of the United States for this state to require collection of tax under this chapter. The department shall in rules specify activities which constitute engaging in business activity within this state, and shall keep the rules current with future court interpretations of the Constitution of the United States.

(2) Every person who engages in this state in the business of acting as an independent selling agent for persons who do not hold a valid certificate of registration, and who receives compensation by reason of sales of tangible personal property of his principals made for use in this state, shall, at the time such sales are made, collect from the purchasers the tax imposed under this chapter, and for that purpose shall be deemed a retailer as defined in this chapter.

(3) The tax required to be collected by this chapter shall be deemed to be held in trust by the retailer until paid to the department and any retailer who appropriates or converts the tax collected to his own use or to any use other than the payment of the tax provided herein to the extent that the money required to be collected is not available for payment on the due date as prescribed shall be guilty of a misdemeanor. In case any seller fails to collect the tax herein imposed or having collected the tax, fails to pay the same to the department in the manner prescribed, whether such failure is the result of his own acts or the result of acts or conditions beyond his control, he shall nevertheless, be personally liable to the state for the amount of such tax.

(4) Any retailer who refunds, remits, or rebates to a purchaser, or transferee, either directly or indirectly, and by whatever means, all or any part of the tax levied by this chapter (~~or makes in any form of advertising, verbal or otherwise, any statements which might infer that he is absorbing the tax or paying the tax for the purchaser or transferee by an adjustment of prices, or at a price including the tax, or in any other manner whatsoever~~) shall be guilty of a misdemeanor.

NEW SECTION. Sec. 2. This act shall take effect July 1, 1986.

Passed the House February 14, 1986.

Passed the Senate March 1, 1986.

Approved by the Governor March 11, 1986.

Filed in Office of Secretary of State March 11, 1986.

CHAPTER 49

[House Bill No. 1572]

UTILITIES AND TRANSPORTATION COMMISSION—RECONSIDERATION OF ORDERS

AN ACT Relating to special proceedings of the utilities and transportation commission; and repealing RCW 80.04.165 and 81.04.165.

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

NEW SECTION. Sec. 1. The following acts or parts of acts are each repealed:

(1) Section 80.04.165, chapter 14, Laws of 1961 and RCW 80.04.165; and

(2) Section 81.04.165, chapter 14, Laws of 1961 and RCW 81.04.165.

Passed the House February 10, 1986.

Passed the Senate March 1, 1986.

Approved by the Governor March 11, 1986.

Filed in Office of Secretary of State March 11, 1986.

CHAPTER 50

[Substitute House Bill No. 1654]

LOCAL GOVERNMENT DEBT COMPUTATION

AN ACT Relating to local government debt computation; amending RCW 39.36.030; and adding a new section to chapter 39.36 RCW.

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

Sec. 1. Section 2, chapter 143, Laws of 1917 as amended by section 1, chapter 123, Laws of 1921 and RCW 39.36.030 are each amended to read as follows:

(1) Whenever it shall be necessary to compute the indebtedness of a taxing district for bonding or any other indebtedness purposes, taxes levied for the current year and cash on hand received for the purpose of carrying on the business of such taxing district for such current year shall be considered as an asset only as against indebtedness incurred during such current year which is payable from such taxes or cash on hand: PROVIDED, HOWEVER, That all taxes levied for the payment of bonds, warrants or other public debts of such taxing district, shall be deemed a competent and