

CHAPTER 244.

[S. H. B. 420.]

MOTOR VEHICLE EXCISE TAXES.

AN ACT relating to the collection of motor vehicle excise taxes by the Department of Transportation; amending section 6A of chapter 144, Laws of 1943, as added thereto by section 2, chapter 152, Laws of 1945 (sec. 6312-120a, Rem. Rev. Stat.; sec. 964-62, PPC); making an appropriation and declaring an emergency.

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

SECTION 1. Section 6A of chapter 144, Laws of 1943, as added thereto by section 2, chapter 152, Laws of 1945 (sec. 6312-120a, Rem. Rev. Stat.; sec. 964-62, PPC) is amended to read as follows:

Section 6A. Whenever any person shall apply to the State Department of Public Service for a permit or identification plates to operate a motor vehicle in interstate commerce, in any year, under the provisions of chapter 184, Laws of 1935, as amended, said person shall pay to said Department, together with the fee for such permit or plates, fifty per cent (50%) of the excise fee payable for that year on said vehicle under the provisions of this act, except in the following cases:

Fee for permit to operate vehicle in interstate commerce.

(1) If the excise fee for such vehicle, whether owned, leased or rented, for such year has theretofore been paid and such person shall furnish to said Department a receipt, or other satisfactory proof, evidencing such payment, which receipt, or other evidence, after any necessary verification, shall be returned to him upon request; or

Proof of prior payment of excise fee.

(2) If the application be for a vehicle, licensed in another state, for a permit or plates which will simply permit an occasional irregular trip or trips from another state into this state.

Vehicle licensed in another state.

In either of the two above enumerated cases the Department, in accounting to the State Treasurer, shall note the reason for non-collection of the excise.

Reason for non-collection to be noted.

In any case where a person shall have paid the excise fee for any vehicle for any year to the Department and shall later apply to a County Auditor for a motor vehicle license for such year, such County Auditor shall issue such license without collecting the excise fee but only after verifying the said payment from the excise fee receipt, or from a signed statement, issued by the Department, and in accounting to the State Treasurer for such non-collection the Auditor shall note the number of such receipt or the number of the identification plates issued by the Department.

Where application is made to County Auditor.

The Department shall account for and pay over to the State Treasurer, at the latest within thirty (30) days after it has received payment, the excise fees it has collected under this act, and the State Treasurer shall credit the same to the Motor Vehicle Excise Fund.

Credit to Motor Vehicle Excise Fund.

It is the intent of this act that not more than one excise fee imposed under section 2 thereof shall be collected for any vehicle for any year.

One excise fee.

For the purposes of this section, the several provisions of this act applying to the County Auditor shall apply to the State Department of Public Service and those applying to the County Assessor shall apply to the State Tax Commission.

Act applicable to Department of Transportation and State Tax Commission.

SEC. 2. There is hereby appropriated from the General Fund of the state treasury to the transportation revolving fund the sum of two thousand dollars (\$2,000) to cover the salaries and expenses of the Department of Transportation in collecting motor vehicle excise taxes pursuant to section 2, chapter 152, Laws of 1945, and acts amendatory thereto.

Appropriation for expense of administration.

SEC. 3. This act is necessary for the immediate preservation of the public peace, health and safety,

Effective immediately.

support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House March 9, 1947.

Passed the Senate March 9, 1947.

Approved by the Governor March 19, 1947.

CHAPTER 245.

[H. B. 449.]

DEPOSIT OF PUBLIC FUNDS.

AN ACT relating to the deposit of public funds in banks by City Treasurers; authorizing the deposit of revenue bonds of cities; and amending section 1, chapter 118, Laws of 1913, as last amended by section 1, chapter 240, Laws of 1945 (sec. 5569, Rem. Rev. Stat.; sec. 398-43, PPC).

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

SECTION 1. Section 1, chapter 118, Laws of 1913, as last amended by section 1, chapter 240, Laws of 1945 (sec. 5569, Rem. Rev. Stat.; sec. 398-43, PPC), is amended to read as follows:

Section 1. Before any such designation shall become effectual and entitle the Treasurer to make deposits in such bank or banks, the bank or banks so designated shall, within ten (10) days after the same is filed with the Comptroller, file with the Comptroller of such city a contract with the said city wherein said bank shall agree to pay such rate of interest on the cash daily balance of all municipal funds kept by such Treasurer in said bank, while acting as such depository, as shall be fixed from time to time by the City Finance Committee; such payments to be made monthly to said city while said deposit continues in said depository; said contract shall run to said city and be in such form as shall be approved by the mayor or corporation counsel; and such bank shall also file with the Comptroller of such city a surety bond or bonds to such city

Banks to contract to pay interest as fixed by City Finance Committee.

Bond.