

CHAPTER 44.

[S. B. 115.]

TAX TOKENS—DISCONTINUING USE OF.

AN ACT relating to taxation; discontinuing the use of tax tokens; amending sections 82.08.050, 82.08.060 and 82.08.070, R.C.W.; repealing section 82.08.130, R.C.W.; and declaring that it shall take effect April 1, 1951.

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

SECTION 1. Section 82.08.050, R.C.W., as derived from section 21, chapter 180, Laws of 1935, as amended, is amended to read as follows: Amendment.

The tax hereby imposed shall be paid by the buyer to the seller, and each seller shall collect from the buyer the full amount of the tax payable in respect to each taxable sale in accordance with the schedule of collections adopted by the tax commission pursuant to the provisions of section 82.08.060. The tax required by this chapter, to be collected by the seller, shall be deemed to be held in trust by the seller until paid to the commission, and any seller who appropriates or converts the tax collected to his own use or to any use other than the payment of the tax to the extent that the money required to be collected is not available for payment on the due date as prescribed in this chapter shall be guilty of a misdemeanor. Tax paid by buyer.

Tax held in trust by seller.

In case any seller fails to collect the tax herein imposed or having collected the tax, fails to pay it to the commission in the manner prescribed by this chapter, 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 the tax. Seller's personal liability.

The amount of tax, until paid by the buyer to the seller or to the commission, shall constitute a debt from the buyer to the seller and any seller who fails or refuses to collect the tax as required with Debt.

intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter shall be guilty of a misdemeanor.

Misde-
meanor.

Where a buyer has failed to pay to the seller the tax imposed by this chapter and the seller has not paid the amount of the tax to the commission, the commission may, in its discretion, proceed directly against the buyer for collection of the tax, in which case a penalty of ten per cent may be added to the amount of the tax for failure of the buyer to pay the same to the seller, regardless of when the tax may be collected by the commission; and all of the provisions of chapter 82.32, including those relative to interest and penalties, shall apply in addition; and, for the sole purpose of applying the various provisions of chapter 82.32, the fifteenth day of the month following the bi-monthly tax period in which the purchase was made shall be considered as the due date of the tax.

May proceed
against
buyer,
penalty.

[Am. Rem. Supp. 1949 § 8370-21]
[Chapter 82.32, R.C.W., is Rem. Supp. §§ 8370-185 to 8370-211 incl., also §§ 8370-225 and 8370-226]

Amendment.

SEC. 2. Section 82.08.060, R.C.W., as derived from section 22, chapter 180, Laws of 1935, as amended, is amended to read as follows:

Commission
may adopt
rules and
schedules.

The tax commission shall have power to adopt rules and regulations prescribing methods and schedules for the collection of the tax required to be collected by the seller from the buyer under this chapter. The methods and schedules prescribed shall be adopted so as to eliminate the collection of fractions of one cent and so as to provide that the aggregate collections of all taxes by the seller shall, insofar as practicable, equal the amount of tax imposed by this chapter. Such schedules may provide that no tax need be collected from the buyer upon sales

Fractions
of cent
eliminated.

below a stated sum and may be amended from time to time to accomplish the purposes set forth herein.

[Am. Rem. Supp. 1941 § 8370-22]

SEC. 3. Section 82.08.070, R.C.W., as derived from section 23, chapter 180, Laws of 1935, as amended, is amended to read as follows: Amendment.

Each seller, on or before the fifteenth day of the month succeeding the end of each bi-monthly period, shall make out a return for the preceding bi-monthly period, upon forms to be provided by the commission, setting forth the amount of all sales, nontaxable sales, taxable sales, the amount of tax thereon, and such other information as the commission may require, sign, and transmit the same to the commission. Seller to make return.

The commission may require annual returns from any taxpayer, setting forth such additional information as it may deem necessary to correctly determine tax liability. Annual returns. The tax accrued under the provisions of this chapter, whether or not collected from the buyer shall be paid by the seller to the commission in bi-monthly installments at the time of transmitting the return above provided for.

[Am. Rem. Supp. 1941 § 8370-23]

SEC. 4. Outstanding tax tokens shall be redeemed by the commission on or before June 30, 1951, and not thereafter. The commission shall have power to provide by regulation the methods by which tokens shall be redeemed, accepted, transmitted, and cancelled. In order to facilitate the redemption of tokens, the commission is authorized to establish a tax token redemption fund by the transfer thereto by warrant from time to time from its appropriation for tax refunds of such amounts as are deemed necessary and thereafter issuing its checks against the redemption fund in payment for tokens offered for redemption. Tax tokens redeemed.

Redemption fund.

Repealing
clause.

SEC. 5. Section 82.08.130, R.C.W., as derived from section 28, chapter 180, Laws of 1935, is repealed.

[Rep. Rem. Supp. 8370-28]

Emergency.

SEC. 6. This act is necessary for support of the state government and its existing public institutions and shall take effect April 1, 1951.

Passed the Senate February 14, 1951.

Passed the House March 4, 1951.

Approved by the Governor March 8, 1951.

CHAPTER 45.

[H. B. 57.]

DIKING DISTRICT ASSESSMENTS.

AN ACT relating to powers of diking districts; providing a method to determine continuous base benefits received by land and buildings thereon, which are protected by the improvements of such districts, and for the levying and collection of assessments against the same to pay for the continuous operation of such districts, and authorizing additional obligations to be incurred in cases of emergency; and declaring an emergency.

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

Declaration
of state's
interest.

SECTION 1. The state declares that it has an interest in protecting and preserving productive land and buildings needed to make business function continuously. Where organized diking districts, through their improvements, have reclaimed land or protected it from overflow and have enabled erection of improvements thereon or have furnished such land and buildings protection against flood waters, it is necessary to provide a just and equitable method to enable such diking districts continuously to function effectively. It is declared that there is a direct relationship, where such conditions exist, between the continuous functioning of such districts