

cility under the supervision of the department of institutions for the custody of children and youth.

Fort Worden.
Superintendent—Em-
ployees.

SEC. 5. The director of the department of institutions is hereby authorized to appoint a superintendent and such other officers and employees as are deemed necessary for the proper operation of the institutions and facilities authorized by this act.

Emergency.

SEC. 6. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House February 27, 1957.

Passed the Senate March 11, 1957.

Approved by the Governor March 22, 1957.

CHAPTER 218.

[Sub. H. B. 291.]

MOTOR VEHICLE FUEL TAX.

AN ACT relating to the motor vehicle fuel tax; amending section 1, chapter 157, Laws of 1953 and RCW 82.36.200; section 4, chapter 81, Laws of 1923, section 18, chapter 58, Laws of 1933, section 2, chapter 109, Laws of 1935, section 2, chapter 219, Laws of 1937, section 5, chapter 84, Laws of 1943, section 1, chapter 38, Laws of 1945, as last amended by section 1, chapter 263, Laws of 1951 and section 1, chapter 90, Laws of 1955 and RCW 82.36.270 through 82.36.370; and adding four new sections to chapter 82.36 RCW.

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

RCW 82.36.200
amended.

SECTION 1. Section 1, chapter 157, Laws of 1953 and RCW 82.36.200 are each amended to read as follows:

Monthly
reports by
carriers.

On or before the twenty-fifth day of each month, all persons operating trucks, pipe lines, and other conveyances in the transportation of motor vehicle fuel into this state shall report under oath to the

director on forms prescribed by him, all such deliveries of motor vehicle fuel in bulk during the preceding calendar month: *Provided*, That a duly licensed distributor shall be exempt from reporting except when acting as a carrier for others. Upon written request by the director, a report shall also be made in the same manner as herein prescribed for all other deliveries of motor vehicle fuel.

Monthly reports by carriers.

Proviso.

Such reports shall show the name and address of the seller or consignor and the name of the purchaser or consignee to whom each delivery has been made; the point of shipment, point of delivery, and date of delivery; the name, initials and number of each tank car and the number of gallons contained therein, if shipped by rail; the name of the boat, barge, or vessel, and the number of gallons contained therein, if shipped by water; the vehicle license number and the motor vehicle fuel transport license number of each vehicle, and the number of gallons contained therein, if transported by motor truck; if delivered by other means, the manner in which each delivery is made, and the number of gallons so delivered; and such other additional information relative to shipment or delivery of motor vehicle fuel as the director may require.

The director or his authorized agents may at any time during normal business hours examine the records, stocks, facilities and equipment of any person engaged in the transportation of motor vehicle fuel within the state of Washington for the purpose of checking shipments or use of motor vehicle fuel, detecting diversions thereof or evasion of taxes on same in enforcing the provisions of this section or of this chapter.

SEC. 2. Section 4, chapter 81, Laws of 1923, section 18, chapter 58, Laws of 1933, section 2, chapter 109, Laws of 1935, section 2, chapter 219, Laws of 1937, section 5, chapter 84, Laws of 1943, section 1,

Division and amendment.

Motor vehicle
fuel tax.

chapter 38, Laws of 1945, as last amended by section 1, chapter 263, Laws of 1951 and section 1, chapter 90, Laws of 1955 (heretofore divided and codified as RCW 82.36.270 through 82.36.370) are amended to read as set forth in sections 3 through 13 of this act.

RCW 82.36.270
amended.
Refund
permit.

SEC. 3. (RCW 82.36.270) Any person desiring to claim a refund shall obtain a permit from the director by application therefor on such form as he shall prescribe, which application shall contain, among other things, the name and address of the applicant, the nature of the business and a sufficient description for identification of the machines or equipment in which the motor vehicle fuel is to be used, for which refund may be claimed under the permit. The permit shall bear a permit number and all applications for refund shall bear the number of the permit under which it is claimed. The director shall keep a permanent record of all permits issued and a cumulative record of the amount of refund claimed and paid thereunder. Such permit shall be obtained before or at the time that the first application for refund is made under the provisions of this chapter. At the time of filing an application for a refund permit, the applicant shall pay to the director a permit fee of one dollar, which shall be deposited in the motor vehicle fund. All permits shall expire on the thirty-first day of March of every even-numbered year.

RCW 82.36.280
enacted
without
amendment.

SEC. 4. (RCW 82.36.280) Any person who uses any motor vehicle fuel for the purpose of operating any internal combustion engine not used on or in conjunction with any motor vehicle licensed to be operated over and along any of the public highways, and as the motive power thereof, upon which motor vehicle fuel excise tax has been paid, shall be entitled to and shall receive a refund of the amount of the motor vehicle fuel excise tax paid on each gallon of motor vehicle fuel so used, whether such

motor vehicle excise tax has been paid either directly to the vendor from whom the motor vehicle fuel was purchased or indirectly by adding the amount of such excise tax to the price of such fuel. No refund shall be made for motor vehicle fuel consumed in any motor vehicle as herein defined licensed to be operated over and along any public highway except that a refund shall be allowed for motor vehicle fuel consumed in a motor vehicle owned by the United States and operated off the public highways for the official use thereof.

SEC. 5. (RCW 82.36.290) Every person who purchases and uses any motor vehicle fuel as an ingredient for manufacturing or for cleaning or dyeing or for some other similar purpose and upon which the motor vehicle fuel excise tax has been paid shall be entitled to and shall receive a refund of the amount of the motor vehicle fuel excise tax paid on each gallon of motor vehicle fuel so used, whether such motor vehicle excise tax has been paid either directly to the vendor from whom the motor vehicle fuel was purchased or indirectly by adding the amount of such excise tax to the price of such fuel.

RCW 82.36.290
enacted
without
amendment.

SEC. 6. (RCW 82.36.300) Every person who shall export any motor vehicle fuel for use outside of this state and who has paid the motor vehicle fuel excise tax upon such motor vehicle fuel shall be entitled to and shall receive a refund of the amount of the motor vehicle fuel excise tax paid on each gallon of motor vehicle fuel so exported. Any motor vehicle fuel carried from this state in the fuel tank of a motor vehicle shall not be considered as exported from this state.

RCW 82.36.300
enacted
without
amendment.

SEC. 7. (RCW 82.36.310) Any person claiming a refund for motor vehicle fuel used or exported as in this chapter provided shall not be entitled to receive such refund until he presents to the director a claim upon forms to be provided by the director with such

RCW 82.36.310
amended.
Claim of
refund.

Motor vehicle
fuel tax.
Claim of
refund.

information as the director shall require, which claim to be valid shall in all cases be accompanied by the invoice or invoices issued to the claimant at the time of the purchases of the motor vehicle fuel, approved as to invoice form by the director. Any person claiming refund by reason of exportation of motor vehicle fuel shall in addition to the invoices required furnish to the director the export certificate therefor, and the signature on the exportation certificate shall be certified by a notary public. In all cases the claim shall be signed by the person claiming the refund, or if it is a corporation, by some proper officer thereof.

RCW 82.36.320
amended.
Information
may be
required.

SEC. 8. (RCW 82.36.320) Any person claiming refund on motor vehicle fuel used other than in motor vehicles as herein provided, and any person purchasing motor vehicle fuel from a dealer who is claiming refund on account of the sale of such fuel under section 16 of this amendatory act may be required by the director to also furnish information regarding the amount of motor vehicle fuel purchased from other sources or for other purposes during the period reported for which no refund is claimed.

RCW 82.36.330
amended.
Payment of
refunds.

SEC. 9. (RCW 82.36.330) Upon the approval of the director of the claim for refund, the state auditor shall draw his warrant upon the state treasurer for the amount of the claim in favor of the person making such claim and the warrant shall be paid from the excise tax collected on motor vehicle fuel. Applications for refunds of excise tax shall be filed in the office of the director not later than the close of the last business day of a period thirteen months from the date of purchase of such motor fuel, and if not filed within this period the right to refund shall be forever barred. Any person or the member of any firm or the officer or agent of any corporation who makes any false statement in any claim re-

quired for the refund of excise tax, as provided in this chapter, or who collects or causes to be repaid to him or to any other person any such refund without being entitled to the same under the provisions of this chapter shall be guilty of a gross misdemeanor.

SEC. 10. (RCW 82.36.340) The director may in order to establish the validity of any claim for refund require the claimant, or, in the case of a dealer filing a claim for refund as provided by section 16 of this amendatory act, the person to whom such fuel was sold, to furnish such additional proof of the validity of the claim as the director may determine, and may examine the books and records of the claimant or said person to whom the fuel was sold for such purpose. The records shall be sufficient to substantiate the accuracy of the claim and shall be in such form and contain such information as the director may require. The failure to maintain such records or to accede to a demand for an examination of such records may be deemed by the director as sufficient cause for denial of all right to the refund claimed on account of the transaction in question.

RCW 82.36.340
amended.
Examination
of books and
records.

SEC. 11. (RCW 82.36.350) If upon investigation the director determines that any claim has been supported by an invoice or invoices fraudulently made or altered in any manner to support the claim, he may suspend the pending and all further refunds to any such person making the claim for a period not to exceed one year.

RCW 82.36.350
enacted
without
amendment.

SEC. 12. (RCW 82.36.360) When motor vehicle fuel is sold to a person who claims to be entitled to a refund of the tax, the seller of such motor vehicle fuel shall make and deliver at the time of sale separate invoices for each purchase on invoice forms approved by the director showing the name and address of the seller, the name and address of the purchaser, the number of gallons of motor vehicle fuel

RCW 82.36.360
amended.
Separate
invoices for
nontaxed
fuel.

Motor vehicle fuel tax.

so sold, and the date of such purchase. All invoices shall be legibly written and shall be void if any corrections or erasures appear on the face thereof.

RCW 82.36.370 enacted without amendment.

SEC. 13. (RCW 82.36.370) A refund shall be made in the manner provided in this chapter or a credit given allowing for the excise tax paid or accrued on all motor vehicle fuel which, after shipment or receipt, is destroyed by fire, lightning, flood, wind storm, or explosion, but such destruction must be proved to the complete satisfaction of the director.

New section.

SEC. 14. There is added to chapter 82.36 RCW a new section to read as follows:

Credit in lieu of collection and refund, use by distributor.

In lieu of the collection and refund of the tax on motor vehicle fuel used by a distributor in such a manner as would entitle a purchaser to claim refund under this chapter, credit may be given the distributor upon his tax return in the determination of the amount of his tax.

New section.

SEC. 15. There is added to chapter 82.36 RCW a new section to read as follows:

Fuel used for marine use excluded from taxation—Exemption certificate—Records.

The provisions of this chapter requiring the payment of taxes shall not apply to motor vehicle fuel delivered exclusively for marine use by a distributor directly into the fuel tanks connected to the engine of any marine vessel (excluding any amphibious vehicle) owned or operated by the purchaser of the fuel: *Provided*, That such purchaser holds at the time of the delivery a permit issued pursuant to the provisions of RCW 82.36.270. Each invoice covering such sale shall have the statement "Ex Washington Motor Vehicle Fuel Tax" clearly marked thereon.

Proviso.

In support of the aforementioned exemption the distributor shall obtain from the person so purchasing the motor vehicle fuel, and retain in his possession, an exemption certificate in such form and detail as the director may require. The certificate shall contain a statement signed by the purchaser of the fuel to the effect that the fuel so purchased will be

used solely for marine use. The distributor may either obtain a separate exemption certificate from the purchaser for each delivery of fuel thereto or he may obtain one certificate covering all deliveries made to such purchaser during any given calendar month.

Sections 8 and 10 of this amendatory act relating to records and the examination of records shall also apply to the exemption claimed by any person who purchases motor vehicle fuel under the provisions of this section.

SEC. 16. There is added to chapter 82.36 RCW a New section. new section to read as follows:

Any dealer who delivers motor vehicle fuel exclusively for marine use into the fuel tanks connected to the engine of any marine vessel (excluding any amphibious vehicle) owned or operated by the purchaser of the fuel, said dealer having paid the tax on such fuel levied or directed to be paid as provided in this chapter, either directly by the collection of such tax by the vendor from the dealer or indirectly by the adding of the amount of the tax to the price of such fuel, shall be entitled to and shall be refunded the amount of the tax so paid. The refund shall be applicable only if the person to whom the dealer sold the fuel holds a permit issued pursuant to the provisions of RCW 82.36.270 at the time of sale. Each invoice covering such sale shall have the statement, "Ex Washington Motor Vehicle Fuel Tax," clearly marked thereon.

Refund to distributors on fuel used for marine use—Procedure—Certificate.

In addition to the claim to be filed under RCW 82.36.310 the dealer shall also file a certificate supporting such refund in such form and detail as the director may require. The certificate shall contain a statement signed by the purchaser of the fuel to the effect that the fuel so purchased will be used solely for marine use. The dealer may either file a separate certificate obtained from the purchaser for each

Motor vehicle fuel tax.

delivery of fuel thereto or he may file one certificate covering all deliveries made to such purchaser during any given calendar month.

New section.

SEC. 17. There is added to chapter 82.36 RCW a new section to read as follows:

Liability when fuel not used for marine use— Rules and regulations to enforce act.

If any person who purchases motor vehicle fuel exclusive of tax under the provisions of sections 15 and 16 of this amendatory act uses or permits such fuel to be used for purposes other than marine use as set forth in this chapter, he shall immediately become liable for the motor vehicle fuel tax imposed thereon and shall for a period of five years thereafter become ineligible for any permit under RCW 82.36.270. The foregoing remedies shall be cumulative and no action taken pursuant thereto shall relieve any person from the penal provisions of this chapter.

The director is hereby empowered with full authority to promulgate rules and regulations and to prescribe forms necessary for the enforcement of the provisions relating to such sales and use of motor vehicle fuel. This shall include authority to require distributors and dealers to color motor vehicle fuel so sold with a coloring matter to be prescribed and furnished without cost by the director. It shall be unlawful to use or to permit the use of the fuel so colored for any purpose other than that provided under sections 15 and 16 of this amendatory act. The director, in order to ascertain whether the fuel so colored has been unlawfully used, may take samples of fuel from fuel tanks of motor vehicles and conduct such other examinations as he may deem necessary.

Section 3, effective date.

SEC. 18. Section 3 of this amendatory act shall be in force and take effect on April 1, 1958.

SEC. 19. This amendatory act, with the exception of section 3, shall be in force and take effect on July 1, 1957. Effective date.

Passed the House March 13, 1957.

Passed the Senate March 12, 1957.

Approved by the Governor March 22, 1957.

CHAPTER 219.

[Sub. H. B. 400.]

COUNTY OFFICERS, DEPUTIES, EMPLOYEES—SALARIES.

AN ACT relating to county officers, deputies and employees; and amending sections 2716, 2741 and 2767, Code 1881, section 1, page 174, Laws of 1886, sections 1, 2 and 3, chapter 60, Laws of 1905, section 2, chapter 168, Laws of 1919, sections 1 and 2, chapter 184, Laws of 1921, section 6, chapter 148, Laws of 1925 extraordinary session, section 3, chapter 197, Laws of 1937, section 1, chapter 260, Laws of 1943, section 1, chapter 200, Laws of 1949 as last amended by section 1, chapter 264, Laws of 1953, and RCW 36.16.070, 36.17.020, 36.17.030 and 36.28.020; and amending section 1, chapter 215, Laws of 1953 and RCW 36.17.025.

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

SECTION 1. Sections 2716, 2741 and 2767, Code 1881, section 1, page 174, Laws of 1886, sections 1, 2 and 3, chapter 60, Laws of 1905, section 2, chapter 168, Laws of 1919, sections 1 and 2, chapter 184, Laws of 1921, section 6, chapter 148, Laws of 1925 extraordinary session, section 3, chapter 197, Laws of 1937, section 1, chapter 260, Laws of 1943, section 1, chapter 200, Laws of 1949 as last amended by section 1, chapter 264, Laws of 1953 (heretofore divided, combined and codified as RCW 36.16.070, 36.17.020, 36.17.030 and 36.28.020) are divided and amended to read as set forth in sections 2 through 5 of this act.

Combination,
division and
amendment.

SEC. 2. (RCW 36.16.070) In all cases where the duties of any county office are greater than can be

RCW 36.16.070
amended.