

For issuing marriage license, eight dollars, (this fee includes taking necessary affidavits, filing returns, indexing, and transmittal of a record of the marriage to the state registrar of vital statistics) plus an additional five-dollar fee to be transmitted monthly to the state treasurer and deposited in the state general fund, which five-dollar fee shall expire June 30, 1984, plus an additional five-dollar fee to be transmitted monthly to the state treasurer and deposited in the state general fund which five-dollar fee shall expire June 30, 1987;

For searching records per hour, four dollars;

For recording plats, fifty cents for each lot except cemetery plats for which the charge shall be twenty-five cents per lot; also one dollar for each acknowledgment, dedication, and description: PROVIDED, That there shall be a minimum fee of twenty-five dollars per plat;

For filing of miscellaneous records, not listed above, three dollars;

For making marginal notations on original recording when blanket assignment or release of instrument is filed for record, each notation, fifty cents;

For recording of miscellaneous records, not listed above, for first legal size page, three dollars; for each additional legal size page, one dollar.

NEW SECTION. Sec. 8. There is appropriated to the council for post-secondary education from the general fund for the biennium ending June 30, 1983, the sum of two hundred forty-four thousand dollars to carry out the purposes of this act.

NEW SECTION. Sec. 9. Section 13, chapter 73, Laws of 1979 and RCW 28B.04.130 are each repealed.

NEW SECTION. Sec. 10. 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.

NEW SECTION. Sec. 11. The provisions of this 1982 act shall cease to exist on June 30, 1987, unless extended by law for an additional fixed period of time.

Passed the House March 24, 1982.

Passed the Senate March 21, 1982.

Approved by the Governor April 1, 1982.

Filed in Office of Secretary of State April 1, 1982.

CHAPTER 16

[House Bill No. 1092]

UNFAIR CIGARETTE SALES BELOW COST ACT

AN ACT Relating to the unfair cigarette sales act; amending section 1, chapter 286, Laws of 1957 as last amended by section 1, chapter 107, Laws of 1979 and RCW 19.91.010;

amending section 14, chapter 286, Laws of 1957 as amended by section 15, chapter 278, Laws of 1975 1st ex. sess. and RCW 19.91.140; amending section 15, chapter 286, Laws of 1957 as amended by section 16, chapter 278, Laws of 1975 1st ex. sess. and RCW 19.91.150; amending section 18, chapter 286, Laws of 1957 as amended by section 17, chapter 278, Laws of 1975 1st ex. sess. and RCW 19.91.180; amending section 21, chapter 286, Laws of 1957 and RCW 19.91.910; prescribing penalties; and making an appropriation.

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

Section 1. Section 1, chapter 286, Laws of 1957 as last amended by section 1, chapter 107, Laws of 1979 and RCW 19.91.010 are each amended to read as follows:

When used in this chapter, the following words and phrases shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

(1) "Person" means and includes any individual, firm, association, company, partnership, corporation, joint stock company, club, agency, syndicate, municipal corporation, or other political subdivision of this state, trust, receiver, trustee, fiduciary and conservator.

(2) "Wholesaler" includes any person who:

(a) Purchases cigarettes directly from the manufacturer, or

(b) Purchases cigarettes from any other person who purchases from or through the manufacturer, for the purpose of bona fide resale to retail dealers or to other persons for the purpose of resale only, or

(c) Services retail outlets by the maintenance of an established place of business for the purchase of cigarettes, including, but not limited to, the maintenance of warehousing facilities for the storage and distribution of cigarettes.

Nothing contained herein shall prevent a person from qualifying in different capacities as both a "wholesaler" and "retailer" under the applicable provisions of this chapter.

(3) "Retailer" means and includes any person who operates a store, stand, booth, concession, or vending machine for the purpose of making sales of cigarettes at retail.

(4) "Cigarettes" means any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and whether or not such tobacco is flavored, adulterated, or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material except tobacco.

(5) "Sale" means any transfer for a consideration, exchange, barter, gift, offer for sale and distribution, in any manner, or by any means whatsoever.

(6) "Sell at wholesale", "sale at wholesale" and "wholesale" sales mean and include any bona fide transfer of title to cigarettes for a valuable consideration, made in the ordinary course of trade or in the usual conduct of the wholesaler's business, to a retailer for the purpose of resale.

(7) "Sell at retail", "sale at retail" and "retail sales" mean and include any transfer of title to cigarettes for a valuable consideration, made in the ordinary course of trade or usual conduct of the seller's business, to the purchaser for consumption or use.

(8) "Basic cost of cigarettes" means the invoice cost of cigarettes to the retailer or wholesaler, as the case may be, or the replacement cost of cigarettes to the retailer or wholesaler, as the case may be, in the quantity last purchased, whichever is lower, less all trade discounts (~~and~~) except customary discounts for cash, to which shall be added the full face value of any stamps which may be required by any cigarette tax act of this state and by ordinance of any municipality thereof, now in effect or hereafter enacted, if not already included by the manufacturer in his list price.

(9) (a) The term "cost to the wholesaler" means the "basic cost of cigarettes" to the wholesaler plus the "cost of doing business by the wholesaler" which said cost of doing business amount shall be expressed percentage-wise in the ratio that said wholesalers "cost of doing business" bears to said wholesalers dollar volume for all products sold by the wholesaler per annum, and said "cost of doing business by the wholesaler" shall be evidenced and determined by the standards and methods of accounting regularly employed by him for the purpose of federal income tax reporting for the total operation of his establishment in his allocation of overhead costs and expenses, paid or incurred, and must include, without limitation, labor costs (including reasonable salaries for partners, executives, and officers), rent, depreciation, selling cost, maintenance of equipment, delivery costs, all types of licenses, taxes, insurance and advertising, expressed as a percentage and applied to the "basic cost of cigarettes". Any fractional part of a cent amounting to one-tenth of one cent or more in cost to the wholesaler per carton of ten packages of cigarettes shall be rounded off to the next higher cent.

(b) For the purposes of this chapter the "cost of doing business" may not be computed using a percentage less than the overall percentage shown in subsection (9)(a) of this section or in the absence of the filing with the department of revenue of satisfactory proof of a lesser or higher cost of doing business by the wholesaler making the sale, the "cost of doing business by the wholesaler" shall be presumed to be four percent of the "basic cost of cigarettes" to the wholesaler, plus cartage to the retail outlet, if performed or paid for by the wholesaler, which cartage cost, in the absence of the filing with the department of revenue of satisfactory proof of a lesser or higher cost, shall be deemed to be one-half of one percent of the "basic cost of cigarettes" to the wholesaler.

(10) (a) The term "cost to the retailer" means the "basic cost of cigarettes" to the retailer plus the "cost of doing business by the retailer" which said cost of doing business amount shall be expressed percentage-wise in the ratio that said retailers "cost of doing business" bears to said retailers dollar

volume per annum, and said "cost of doing business by the retailer" shall be evidenced and determined by the standards and methods of accounting regularly employed by him for the purpose of federal income tax reporting for the total operation of his establishment in his allocation of overhead costs and expenses, paid or incurred, and must include, without limitation, labor (including reasonable salaries for partners, executives, and officers), rent, depreciation, selling costs, maintenance of equipment, delivery costs, all types of licenses, taxes, insurance and advertising, expressed as a percentage and applied to the "basic cost of cigarettes": PROVIDED, That any retailer who, in connection with the retailer's purchase, receives not only the discounts ordinarily allowed upon purchases by a retailer but also, in whole or in part, discounts ordinarily allowed upon purchases by a wholesaler shall, in determining "cost to the retailer", pursuant to this subdivision, add the "cost of doing business by the wholesaler," as defined in subdivision (9) of this section, to the "basic cost of cigarettes" to said retailer, as well as the "cost of doing business by the retailer". Any fractional part of a cent amounting to one-tenth of one cent or more in cost to the retailer per carton of ten packages of cigarettes shall be rounded off to the next higher cent.

(b) In the absence of the filing with the department of revenue of satisfactory proof of a lesser or higher cost of doing business by the retailer making the sale, the "cost of doing business by the retailer" shall be presumed to be ten percent of the "basic cost of cigarettes" to the retailer.

(c) In the absence of the filing with the department of revenue of satisfactory proof of a lesser or higher cost of doing business, the "cost of doing business by the retailer", who, in connection with the retailer's purchase, receives not only the discounts ordinarily allowed upon purchases by a retailer but also, in whole or in part, the discounts ordinarily allowed upon purchases by a wholesaler, shall be presumed to be ten percent of the sum of the "basic cost of cigarettes" and the "cost of doing business by the wholesaler".

(11) "Business day" means any day other than a Sunday or a legal holiday.

Sec. 2. Section 14, chapter 286, Laws of 1957 as amended by section 15, chapter 278, Laws of 1975 1st ex. sess. and RCW 19.91.140 are each amended to read as follows:

For each license issued to a wholesaler, and for each continuance thereof, there shall be paid to the department of revenue a fee of ~~((three))~~ six hundred fifty dollars. If a wholesaler sells or intends to sell cigarettes at two or more places of business, whether established or temporary, a separate license with a license fee of ~~((twenty-five))~~ one hundred fifteen dollars shall be required for each additional place of business. Each license, or certificate thereof, and such other evidence of license as the department of revenue shall require, shall be exhibited in the place of business for which it is issued

and in such manner as may be prescribed by the department of revenue. The department of revenue shall require each licensed wholesaler to file with him a bond in an amount not less than one thousand dollars to guarantee the proper performance of his duties and the discharge of his liabilities under this chapter. The bond shall be executed by such licensed wholesaler as principal, and by a corporation approved by the department of revenue and authorized to engage in business as a surety company in this state, as surety. The bond shall run concurrently with the wholesaler's license.

Sec. 3. Section 15, chapter 286, Laws of 1957 as amended by section 16, chapter 278, Laws of 1975 1st ex. sess. and RCW 19.91.150 are each amended to read as follows:

For each license issued to a retail dealer and for each continuance thereof, there shall be paid to the department of revenue a fee of ~~((five))~~ ten dollars. For each license issued to a retail dealer operating a cigarette vending machine, and for each continuance thereof, there shall be paid to the department of revenue a fee of one additional dollar for each vending machine.

Sec. 4. Section 18, chapter 286, Laws of 1957 as amended by section 17, chapter 278, Laws of 1975 1st ex. sess. and RCW 19.91.180 are each amended to read as follows:

(1) In addition to the penalties and rights imposed and set forth in RCW 19.91.020 and 19.91.110, the department of revenue may enforce the provisions of this chapter. The department of revenue shall have the power to adopt, amend and repeal rules and regulations necessary to enforce and administer the provisions of this chapter. The department of revenue is given full power and authority to revoke or suspend the license or permit of any wholesale or retail cigarette dealer in the state of Washington upon sufficient cause appearing of the violation of this chapter or upon the failure of such licensee or permittee to comply with any of the provisions of this chapter.

(2) No license or licenses shall be suspended or revoked except upon notice to the licensee and after a hearing as prescribed by said department of revenue. The said department of revenue, upon a finding by same, that the licensee has failed to comply with any provision of this chapter or any rule or regulation promulgated thereunder, shall, in the case of the first offender, suspend the license or licenses of the said licensee for a period of not less than ~~((five nor more than twenty))~~ thirty consecutive business days, and, in the case of a second or plural offender, shall suspend said license or licenses for a period of not less than ~~((twenty))~~ ninety consecutive business days nor more than twelve months, and, in the event the said department of revenue finds the offender has been guilty of wilful and persistent violations, it may revoke said person's license or licenses.

(3) Any person whose license or licenses have been so revoked may apply to the department of revenue at the expiration of one year for a reinstatement of his license or licenses. Such license or licenses may be reinstated by the department of revenue if it shall appear to the satisfaction of said department of revenue that the licensee will comply with the provisions of this chapter and the rules and regulations promulgated thereunder.

(4) No person whose license has been suspended or revoked shall sell cigarettes or permit cigarettes to be sold during the period of such suspension or revocation on the premises occupied by him or upon other premises controlled by him or others or in any other manner or form whatever.

(5) Any determination and order by the department of revenue, and any order of suspension or revocation by the department of revenue of the license or licenses, or refusal to reinstate a license or licenses after revocation shall be reviewable by an appeal to the superior court of Thurston county in and for the state of Washington. Said superior court shall review the order or ruling of the department of revenue and may hear the matter de novo, having due regard to the provisions of this chapter, and the duties imposed upon the department of revenue. Said review by the superior court, and any order entered thereon by said superior court, shall be appealable under and by virtue of the procedural law of this state.

Sec. 5. Section 21, chapter 286, Laws of 1957 and RCW 19.91.910 are each amended to read as follows:

This chapter may be known and cited as the unfair cigarette sales below cost act.

NEW SECTION. Sec. 6. There is hereby appropriated for the biennium ending June 30, 1983 from the general fund the sum of seventy thousand seven hundred dollars or so much thereof as is necessary to carry out the purposes of this act.

Passed the House March 24, 1982.

Passed the Senate March 21, 1982.

Approved by the Governor April 1, 1982.

Filed in Office of Secretary of State April 1, 1982.

CHAPTER 17

[House Bill No. 1145]

SEWER AND WATER DISTRICTS—MULTICOUNTY DISTRICTS— ELECTIONS

AN ACT Relating to special purpose districts; amending section 1, chapter 11, Laws of 1967 ex. sess. and RCW 56.24.070; amending section 1, chapter 148, Laws of 1969 ex. sess. and RCW 56.36.010; amending section 24, chapter 251, Laws of 1953 and RCW 57.02-.010; amending section 1, chapter 114, Laws of 1929 and RCW 57.04.020; amending section 2, chapter 114, Laws of 1929 as amended by section 3, chapter 72, Laws of 1931 and RCW 57.04.030; amending section 3, chapter 114, Laws of 1929 as last amended by section 67, chapter 195, Laws of 1973 1st ex. sess. and RCW 57.04.050; amending section 2,