

dental care services from any licensed dental care provider of their choice. The portion of the premium paid by the employer for the limiting plan shall be comparable to, but in no case greater than, the portion of the premium paid by the employer for the other plan. If employees are members of a bona fide bargaining unit covered by a labor-management collective bargaining agreement, the selection of the options required by this section may be specified in the agreement. The provisions of this section are not mandatory if the employees are covered by Taft-Hartley health care trust, except that the labor-management trustees may contract with a dental care assistance plan if a feasibility study determines it is to the advantage of the members: PROVIDED, That this section shall only apply to employers with greater than twenty-five employees under coverage.

Passed the Senate February 12, 1988.

Passed the House March 4, 1988.

Approved by the Governor March 24, 1988.

Filed in Office of Secretary of State March 24, 1988.

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## CHAPTER 260

[Senate Bill No. 6641]

### BREMERTON AND EVERETT—ARMED FORCES SHIPBOARD, ON-BASE, AND MILITARY DEPENDENT POPULATION—QUARTERLY DETERMINATIONS FOR STATE REVENUE ALLOCATIONS

AN ACT Relating to population adjustments for naval personnel; and amending RCW 43.62.030.

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

Sec. 1. Section 43.62.030, chapter 8, Laws of 1965 as last amended by section 129, chapter 151, Laws of 1979 and RCW 43.62.030 are each amended to read as follows:

The office of financial management shall annually as of April 1st, determine the populations of all cities and towns of the state; and on or before July 1st of each year, shall file with the secretary of state a certificate showing its determination as to the populations of cities and towns of the state. A copy of such certificate shall be forwarded by the agency to each state official or department responsible for making allocations or payments, and on and after January 1st next following the date when such certificate or certificates are filed, the population determination shown in such certificate or certificates shall be used as the basis for the allocation and payment of state funds, to cities and towns until the next January 1st following the filing of successive certificates by the agency: PROVIDED, That whenever territory is annexed to a city or town, the population of the annexed territory shall be added to the population of the annexing city or town upon the effective date of the annexation as specified in the relevant ordinance, and upon approval of the agency as provided in RCW 35.13.260, as now or

hereafter amended, a revised certificate reflecting the determination of the population as increased from such annexation shall be forwarded by the agency to each state official or department responsible for making allocations or payments, and upon and after the date of the commencement of the next quarterly period, the population determination indicated in such revised certificate shall be used as the basis for allocation and payment of state funds to such city or town until the next annual population determination becomes effective: PROVIDED FURTHER, That whenever any city or town becomes incorporated subsequent to the determination of such population, the populations of such cities and towns as shown in the records of incorporation filed with the secretary of state shall be used in determining the amount of allocation and payments, and the agency shall so notify the proper state officials or departments, and such cities and towns shall be entitled to participate in allocations thereafter made: PROVIDED FURTHER, That in case any incorporated city or town disincorporates subsequent to the filing of such certificate or certificates, the agency shall promptly notify the proper state officials or departments thereof, and such cities and towns shall cease to participate in allocations thereafter made, and all credit accrued to such incorporated city or town shall be distributed to the credit of the remaining cities and towns. The secretary of state shall promptly notify the agency of the incorporation of each new city and town and of the disincorporation of any cities or towns.

For the purposes of this section, each quarterly period shall commence on the first day of the months of January, April, July, and October. Whenever a revised certificate due to an annexation is forwarded by the agency thirty days or less prior to the commencement of the next quarterly period, the population of the annexed territory shall not be considered until the commencement of the following quarterly period.

Armed forces shipboard population, on-base naval group quarter population, and military dependents living in housing under United States navy jurisdiction, shall be determined quarterly by the office of financial management on the first days of January, April, July, and October. These counts shall be used to increase or decrease the armed forces component of the resident population determinations in the cities of Bremerton and Everett for the purpose of allocating state revenues according to this section. Counts on the first day of the quarterly periods commencing with January, April, July, and October shall be used to adjust the total population for the following quarter, in the same manner adjustments are made for population changes due to annexation as specified in RCW 35.13.260 and 35A.14.700.

Population determinations made under this section shall include only those persons who meet resident population criteria as defined by the federal bureau of the census.

Passed the Senate March 7, 1988.

Passed the House March 2, 1988.

Approved by the Governor March 24, 1988.

Filed in Office of Secretary of State March 24, 1988.

## CHAPTER 261

[Engrossed Substitute House Bill No. 46]

### MARINE PATROL EXCISE TAX—INTERLOCAL AGREEMENTS

AN ACT Relating to the marine patrol excise tax; and amending RCW 82.49.070.

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

Sec. 1. Section 49, chapter 3, Laws of 1983 2nd ex. sess. as last amended by section 155, chapter 7, Laws of 1985 and RCW 82.49.070 are each amended to read as follows:

(1) Any county may impose a tax, by ordinance or resolution, upon the privilege of using a vessel taxable under RCW 82.49.010 which is moored or stored in the county, if the population of the unincorporated area of the county together with the population of the cities and towns which are parties to an interlocal agreement under chapter 39.34 RCW equal or exceed two-thirds of the total population of the county(~~(: PROVIDED, That such agreement shall take into consideration any marine patrols provided as of June 30, 1983, and may)).~~ The county shall provide compensation for those ((municipal corporations)) cities and towns in the county which are parties to the agreement and which provide marine patrol and/or boating safety services, including fire suppression and rescue services only as related to boating safety. All cities and towns providing marine patrol services shall be included within the interlocal agreement. The compensation so provided for such cities and towns shall be determined annually by April 1 of each year through the interlocal agreement required under this subsection. If no agreement is reached by April 1 of any year between the county and such cities and towns within the county, the county and each city or town providing marine patrol services within the county shall be considered to have entered into an agreement to submit the issue to arbitration pursuant to chapter 7.04 RCW, and the cities and towns and the county shall be entitled to the same rights and subject to the same duties as other parties who have agreed to submit to arbitration pursuant to chapter 7.04 RCW. The annual amount of the tax shall be up to fifty cents per foot of the vessel per calendar year, or part thereof.

(2) The excise tax upon a vessel registered for the first time in this state shall be imposed for a twelve-month period, including the month in