

CHAPTER 87.

[H. B. 126.]

ELECTRIC POWER.

AN ACT relating to and authorizing the sale of electric light, power, current and energy by cities and towns, providing for the payment and collection of an excise tax thereon and referring this Act to the people for their ratification.

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

Cities and towns, selling.

SECTION 1. Any city or town within the State of Washington now or hereafter owning or operating its own electric plant, shall have the right to sell and dispose of any surplus energy that it may generate to any other city or town or other municipal corporation, governmental agency, firm, person or corporation for use outside the corporate limits of such city or town.

Transmission lines.

SEC. 2. For the purpose of carrying out the provisions of Section 1 hereof, any city or town or other municipal corporation, governmental agency, firm, person or corporation intending to sell or purchase such electric energy may, in the manner provided by law for the construction of electric plants or for the making of additions and betterments thereto or extensions thereof, construct, acquire and maintain all the necessary transmission lines, distribution system and other equipment necessary to conduct such electric energy to its point of consumption and to distribute the same.

Distribution system.

Books of sale.

SEC. 3. Any city or town generating for sale and selling electric light, power, current or energy under the provisions of this act shall keep books of account in such manner and form as may be prescribed by the director of taxation and examination, showing in detail all receipts from sales of electric light, power, current or energy both within and with-

out its corporate limits and shall remit and pay to the state treasurer monthly for state purposes, on or before the tenth day of each calendar month, five per cent (5%) of the gross receipts of all such sales so made during the preceding calendar month, and file with the state treasurer a detailed report verified under oath by the officer of such city or town charged with the duty of collecting such receipts, on a form to be prescribed by the director of taxation and examination, and it shall be the duty of the state treasurer on the next business day after the receipt of any such report and remittance, to transmit the report, accompanied by his duplicate receipt for the remittance, to the department of taxation and examination, and to deposit in the state treasury to the credit of the general fund the moneys on hand at the close of the preceding business day, received from such city or town, after making all corrections and refunding all over-payments, and the director of taxation and examination, shall have access to the books and records of such city or town, for the purpose of determining the amount due and payable to the state and verifying the correctness of the payments made.

Gross
receipts
tax.

SEC. 4. Any officer of any city or town which shall be liable for the payment of the tax provided for in Section 3 hereof, who shall fail, neglect or refuse to comply with the provisions of this act shall forfeit to the State of Washington the sum of twenty dollars (\$20.00) per day for each and every day of such failure, neglect or refusal, which penalty shall be recovered in a civil action to be brought by the attorney general in the name of the State of Washington in the superior court of Thurston county. The attorney general is also authorized to institute other appropriate legal proceedings against any city or town, or the officers thereof, to compel the pay-

Penalty.

ment of said tax, which proceedings may be instituted in the superior court of Thurston county.

If any part
unconstitu-
tional.

SEC. 5. If any section or provision of this act shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the act as a whole, or any section, provision, or part thereof not adjudged invalid or unconstitutional.

Referendum.

SEC. 6. This act shall be submitted to the people for their ratification at the next general election in accordance with the provisions of Section 1 of Article 11 of the State Constitution, as amended at the general election held in November 1912, and the laws adopted to facilitate the operation thereof.

Passed the House February 16, 1923.

Passed the Senate February 28, 1923.

(Referendum.) Filed without the signature of the Governor.

J. GRANT HINKLE,
Secretary of State.

CHAPTER 88.

[H. B. 27.]

COUNTY GOVERNMENT.

AN ACT providing for the amendment of Section 5 of Article XI of the Constitution of the State of Washington relating to county officers.

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

Constitu-
tional
amendment
proposed.

SECTION 1. That at the general election to be held in this state on the Tuesday next succeeding the first Monday in November, 1924, there shall be submitted to the qualified electors of this state for their adoption and approval or rejection an amendment to Article XI of the Constitution of the State of Washington so that Section 5 of said Article XI when amended shall read as follows: