

CHAPTER 38.

[S. B. 90.]

GASOLINE EXCISE TAX—REFUNDS.

AN ACT relating to the excise tax on gasoline and other inflammable liquids; providing for refunds, and amending section 18, chapter 58, Laws of 1933, as last amended by section 5, chapter 84, Laws of 1943 (section 8327-18, Remington's Revised Statutes, 1943 Supp., also Pierce's Perpetual Code 977-35).

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

Amendments.

SECTION 1. That section 18, chapter 58, Laws of 1933, as last amended by section 5, chapter 84, Laws of 1943 (section 8327-18, Remington's Revised Statutes, 1943 Supp., also Pierce's Perpetual Code 977-35) be amended to read as follows:

Application for permit for refunds.

Section 18. Any person desiring to claim a refund shall obtain an annual permit from the Director of Licenses by application therefor on such form as he shall prescribe, which application shall contain, among other things, the name, address and occupation of the applicant and 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 such 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. It is the duty of the Director of Licenses to 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 annual refund permit, the applicant shall pay to the Director of Licenses an annual permit fee of fifty (50) cents, which shall be deposited in the motor vehicle fund. All permits shall expire on the

When obtained.

Annual fee.

thirty-first day of March following the date of their issue.

Any person who shall use any motor vehicle fuel as herein defined for the purpose of operating any internal combustion engine not used on nor in conjunction with any motor vehicle licensed to be operated over and along any of the public highways, and as the motor power thereof, upon which motor vehicle fuel excise tax provided for in this chapter has been paid, shall be entitled to and shall receive a refund of the amount of the motor vehicle fuel excise tax so provided for in this chapter 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: *Provided*, That no refund shall be made in any case for motor vehicle fuel consumed in any motor vehicle as herein defined licensed to be operated over and along any of the public highways. Every person who shall purchase and use any motor vehicle fuel as herein defined 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 provided for in this chapter has been paid shall be entitled to and shall receive a refund of the amount of the motor vehicle fuel excise tax so 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. Every person who shall export any motor vehicle fuel as herein defined for use outside of this state and who shall have paid the motor vehicle fuel excise tax upon such motor vehicle fuel as required by this chapter shall be entitled to and shall receive a refund of the amount of the motor vehicle fuel ex-

Persons
entitled to
refund.

Highway
use.

Exempted
uses.

Exempted
when
exported.

Claim and
affidavit.

cise tax so paid on each gallon of motor vehicle fuel so exported: *Provided*, That 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. Any person or persons claiming any refund for any motor vehicle fuel used or exported as in this section provided shall not be entitled to receive such refund until such person or persons presents to the Director of Licenses such claim by affidavit upon forms to be provided by the Director of Licenses with such information as the Director of Licenses shall require, which claim and affidavit to be valid shall in all cases be accompanied by the invoice or invoices issued to the claimant at the time of the purchase or purchases of such motor vehicle fuel, approved as to invoice form by the Director of Licenses. Any person claiming refund as herein provided by reason of exportation of motor vehicle fuel shall in addition to the affidavit and invoices required furnish to the Director of Licenses the export certificate therefor. In all cases such affidavit shall be signed by the person claiming such refund, or if it be a corporation, by some proper officer thereof and the signature thereon shall be certified by a notary public that the claimant is known to him and that the same was subscribed and sworn to by such claimant in his presence.

Export
certificate.

Certification.

Other
information.

Any person claiming refund from motor vehicle fuel used other than in motor vehicles as herein provided may be required by the Director of Licenses to also furnish information by affidavit regarding the amount of motor vehicle fuel purchased from other sources or for other purposes during the period reported upon which no refund is claimed.

How paid.

Upon the approval of the Director of Licenses of such claim for refund, the State Auditor shall draw his warrant upon the State Treasurer for the amount of such claim in favor of the person making such claim and such warrant shall be paid from the excise

tax collected on motor vehicle fuel: *Provided*, That application for any refunds of excise tax paid as in this section provided shall be filed in the office of the Director of Licenses not later than 5:00 o'clock in the afternoon of the last day of a period six (6) calendar months from the date of purchase of such motor fuel, and if not filed within this period then the right to such refund shall be forever barred. Any person or the member of any firm or the officer or agent of any corporation who shall make any false statement in any affidavit required herein for the refund of any excise tax, as provided in this section, or who shall collect or cause to be repaid to him or to any other person any such refund without being entitled to the same under the provisions of this section shall be guilty of a gross misdemeanor.

Time
limit.

The Director of Licenses shall have the right in order to establish the validity of any claim for refund to require the claimant to furnish such additional proof of the validity of such claim as said Director of Licenses may determine, and to examine the books and records of the claimant for such purpose and the failure of the claimant to accede to the demand for such examination shall constitute a waiver of all rights to the refund claimed on account of the transaction in question.

Additional
proof.

Audit.

If upon investigation it shall be determined by the Director of Licenses that any claim or claims have been supported by invoice or invoices fraudulently made or altered in any manner to support such claim or claims, the Director of Licenses shall have the right to suspend the pending and all further refunds to any such person, firm or corporation making such claim or claims, for a period not to exceed one year.

May suspend
for fraud.

When motor vehicle fuel is sold to a person who shall claim to be entitled to a refund of the tax hereunder imposed, the seller of such motor vehicle fuel shall make and deliver at the time of such sale

Separate
invoices.

separate invoices for each purchase on invoice forms approved by the Director of Licenses showing the name and address of the seller and the name and address of the purchaser, the number of gallons of motor vehicle fuel so sold written in words and figures and the date of such purchase. Such invoices shall be legibly written and shall be void if any corrections or erasures appear on the face thereof.

Destroyed
records.

A refund shall be made in the manner provided in this section or a credit allowing for the excise tax paid or accrued on all motor vehicle fuel which, after shipment or receipt, shall be destroyed by fire, lightning, flood, wind storm, or explosion, but such destruction must be proved to the complete satisfaction of the Director of Licenses.

Passed the Senate February 9, 1945.

Passed the House March 4, 1945.

Approved by the Governor March 14, 1945.

CHAPTER 39.

[S. B. 124.]

PROBATE.

AN ACT relating to probate and providing for the proof of wills in cases where subscribing witnesses are in the service of the United States or dead, insane or absent from the state, amending section 12 of chapter 156 of the Laws of 1917, as amended by chapter 219 of the Laws of 1943 (section 1382 of Rem. Supp. 1943, also Pierce's Perpetual Code 222-7), and declaring an emergency.

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

Amend-
ments.

SECTION 1. That section 12 of chapter 156 of the Laws of 1917, as amended by chapter 219 of the Laws of 1943 (section 1382 of Rem. Supp. 1943, also Pierce's Perpetual Code 222-7) is amended to read as follows:

Section 12. When one of the witnesses to any