

CHAPTER 151.

[S. B. 340.]

MOTOR VEHICLE FUEL TAX—PAYMENT—
DELINQUENCY.

AN ACT relating to taxation; providing for a penalty for delinquent payments; and amending section 82.36.040, RCW.

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

SECTION 1. Section 82.36.040, RCW, as derived Amendment.
from section 2, chapter 84, Laws of 1943, is amended to read as follows:

The amount of excise tax for each month shall Payment of tax.
be paid to the treasurer of the state on or before the twenty-fifth day of the next month thereafter, and if not paid prior thereto, shall become delinquent at the close of business on that day, and a penalty of Penalty for delinquency.
one percent of such excise tax must be added thereto for delinquency: *Provided*, That in no case shall the penalty be less than twenty-five dollars nor more than five hundred dollars. Limitation. If such tax and penalty is not received on or before the close of business on the last day of the month in which the payment is due an additional penalty of ten percent must be added thereto in addition to penalty above provided for.

In any suit brought to enforce the rights of the state hereunder, the certificate of the director showing the amount of taxes, penalties and cost unpaid by any distributor and that the same are due and unpaid to the state shall be Prima facie evidence.
prima facie evidence of the facts as shown.

Passed the Senate February 23, 1953.

Passed the House March 9, 1953.

Approved by the Governor March 17, 1953.