CHAPTER 157.

[S. B. 434,]

MOTOR VEHICLE FUEL TAX-MONTHLY REPORTS BY CARRIERS OF INFLAMMABLE LIQUIDS.

An Act relating to the transportation of gasoline and other inflammable liquids and making reports thereon; and amending section 82.36.200, RCW.

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

SECTION 1. Section 82.36.200, RCW, as derived Amendment. from section 3, chapter 84, Laws of 1943, is amended to read as follows:

On or before the 25th day of each month, every Monthly railroad company, street, suburban or interurban reports by interstate railroad company, pipe line company, water trans-required; exception. portation company, every carrier, and every person except a duly licensed distributor, shall report under oath to the director on forms prescribed by him, all deliveries of motor vehicle fuel, kerosene, naphtha or benzine made to a point in the state from any point outside the state, or from any point within the state to a point outside the state, during the preceding month. Upon written request by the director, Reports by all carriers every railroad company, pipe line company, water at request of director transportation company, and every carrier, except required; exception. a duly licensed distributor, shall report in the same manner as herein prescribed, all deliveries of motor vehicle fuel, kerosene, naphtha or benzine between points within the state.

Such reports shall show the name and address of Contents the person to whom the deliveries have actually and in fact been made; the name and address of the originally named consignee, if the delivery was made to any other than the originally named consignee; the point of origin, point of delivery, date of delivery, and name and initials of each tank car and the number of gallons contained therein, if shipped by rail;

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ber of gallons contained therein, if shipped by water; the vehicle license number and the motor vehicle fuel transport license number of each tank truck, and the number of gallons contained therein, if transported by motor truck; if delivered by other means, the manner in which each delivery is made, and the number of gallons so delivered; and such other additional information relative to shipment or delivery of motor vehicle fuel as the director may require.

Director may inspect records of carriers; purpose of inspection. The director or his authorized agents may at any time during normal business hours inspect the records of any carrier operating within the state of Washington for the purpose of checking shipments or use of motor vehicle fuel, detecting diversions thereof or evasion of taxes on same in enforcing the provisions of this section or of this act.

Passed the Senate February 28, 1953.

Passed the House March 9, 1953.

Approved by the Governor March 17, 1953.

CHAPTER 158.

[S.B. 449.]

SCHOOLS—STATE FUNDS AVAILABLE FOR PORTABLE BUILDINGS.

An Act relating to the financing of buildings in school districts; and prohibiting the refusal of state matching funds as to certain school building construction.

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

State aid available for portable buildings. Section 1. State matching funds shall not be denied to any school district undertaking any construction, repairs or improvements for school district purposes solely on the ground that said construction,