

CHAPTER 10.

[ H. B. 2. ]

TAXATION—BUSINESS AND OCCUPATION,  
RETAIL SALES, USE.

AN ACT relating to revenue and taxation; and amending section 1, chapter 91, Laws of 1953 and RCW 82.04.296, and section 4, chapter 228, Laws of 1949 and RCW 82.08.020, and section 7, chapter 228, Laws of 1949 and RCW 82.12.020, and amending section 7, chapter [389], Laws of 1955. (Substitute Senate Bill No. 173) and RCW 82.04.060; declaring an emergency, and setting forth the effective date of this act.

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

Amendment.

SECTION 1. Section 1, chapter 91, Laws of 1953 and RCW 82.04.296 are each amended to read as follows:

Additional tax levied for the privilege of engaging in business activities.

From and after the first day of May, 1955, until the thirtieth day of June, 1957 there is levied and shall be collected from every person for the act or privilege of engaging in business activities, as a part of the tax imposed by this chapter, other than those activities taxed pursuant to RCW 82.04.260, and as a temporary increase thereof, an additional tax in the amount of sixty percent of the tax payable under this chapter. To facilitate collection of this additional tax, the tax commission is authorized to adjust the basic rates of persons to which this section applies in such manner as to reflect the exact amount of the additional tax hereby imposed.

This section also amended by sec. 23, chap. 389, Laws of 1955.

Amendment.

SEC. 2. Section 4, chapter 228, Laws of 1949 and RCW 82.08.020 are each amended to read as follows:

Tax levied on each retail sale; application; rate.

There is levied and there shall be collected a tax on each retail sale in this state equal to three and one-third percent of the selling price. The tax imposed under this chapter shall apply to successive retail sales of the same property and to the retail sale of intoxicating liquor by the Washington state liquor stores.

SEC. 3. Section 7, chapter 228, Laws of 1949 and RCW 82.12.020 are each amended to read as follows: Amendment.

There is hereby levied and there shall be collected from every person in this state a tax or excise for the privilege of using within this state as a consumer any article of tangible personal property purchased at retail, or acquired by lease or by gift, or extracted or produced or manufactured by the person so using the same: *Provided*, That the tax liability imposed by this chapter upon the use of tangible personal property by a lessee thereof shall not be construed as affecting the primary liability under this chapter of the lessor of said property. This tax will not apply with respect to the use of any article of tangible personal property purchased, extracted, produced or manufactured outside this state until the transportation of such article has finally ended or until such article has become commingled with the general mass of property in this state. This tax shall apply to the use of every article of tangible personal property, including property acquired at a casual or isolated sale, and including byproducts used by the manufacturer thereof, except as hereinafter provided, irrespective of whether the article or similar articles are manufactured or are available for purchase within this state. Except as provided in subdivision (2) of RCW 82.12.030, payment by one purchaser or user of tangible personal property of the tax imposed by chapter 82.08 or 82.12 shall not have the effect of exempting any other purchaser or user of the same property from the taxes imposed by such chapters. The tax shall be levied and collected in an amount equal to the value of the article used by the taxpayer multiplied by the rate of three and one-third percent. Tax levied on use as a consumer of tangible personal property.

Application on out-of-state purchased or produced goods.

Tax application.

Rate.

This section also amended by sec. 25, chap. 389, Laws of 1955.

SEC. 4. Section 7, chapter [389], Laws of 1955 (Substitute Senate Bill No. 173) and RCW 82.04.060 are each amended to read as follows: Amendment.

“Sale at wholesale” defined.

“Sale at wholesale” or “wholesale sale” means any sale of tangible personal property which is not a sale at retail and means any charge made for labor and services rendered for persons who are not consumers, in respect to real or personal property, if such charge is expressly defined as a retail sale by RCW 82.04.050 when rendered to or for consumers: *Provided*, That the term “real or personal property” as used in this section shall not include any natural products named in RCW 82.04.100.

Effective date.

SEC. 5. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect on the first day of May, 1955.

Passed the House March 23, 1955.

Passed the Senate March 24, 1955.

Approved by the Governor April 4, 1955.

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CHAPTER 11.

[S. B. 6 ]

UNCLAIMED PERSONAL PROPERTY ACT.

AN ACT relating to unclaimed personal property; amending section 9, chapter [385], Laws of 1955 (Senate Bill No. 311), and section 13, chapter 385, Laws of 1955; and declaring an emergency.

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

Amendment.

SECTION 1. Section 9, chapter [385], Laws of 1955 (Senate Bill No. 311) is amended to read as follows:

Intangible personal property presumed abandoned, when.

All intangible personal property, not otherwise covered by this act, including any income or increment thereon and deducting any lawful charges, that is held or owing in this state in the ordinary course of the holder’s business and has remained unclaimed by the owner for more than seven years after