

conducted by such school in a like manner to their other regular courses. If such course is conducted by any commercial school as hereinafter identified on a contractual basis, such school and instructors must qualify under this act.

Basic minimum curricula required—Effect of failure to teach such curricula.

SEC. 27. The committee shall compile and furnish to each qualifying applicant for an instructor's license, a curriculum consisting of a list of items of knowledge and processes of manual handling of a motor vehicle in such sufficient detail as to leave no doubt as to the minimum requirements adjudged necessary in teaching a proper and adequate course of driver education. Should the director be presented with acceptable proofs that any licensed instructor or school is not showing proper diligence in teaching such basic minimum curricula, he shall require the instructor or school to appear before the examining committee and show cause for such negligence. If the committee does not accept such reasons as may be offered, the director shall revoke the license of the instructor or school.

Passed the Senate February 23, 1957.

Passed the House March 6, 1957.

Approved by the Governor March 13, 1957.

CHAPTER 88.

[S. B. 422.]

EXCISE TAXES—TAXPAYER QUITTING BUSINESS—
LIABILITY OF SUCCESSOR.

AN ACT relating to excise taxes; and amending section 197, chapter 180, Laws of 1935 and RCW 82.32.140.

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

RCW 82.32.140 amended.

SECTION 1. Section 197, chapter 180, Laws of 1935 and RCW 82.32.140 are each amended to read as follows:

Whenever any taxpayer quits business, or sells out, exchanges, or otherwise disposes of his business or his stock of goods, any tax payable hereunder shall become immediately due and payable, and such taxpayer shall, within ten days thereafter, make a return and pay the tax due; and any person who becomes a successor to such business shall become liable for the full amount of the tax and withhold from the purchase price a sum sufficient to pay any tax due from the taxpayer until such time as the taxpayer shall produce a receipt from the commission showing payment in full of any tax due or a certificate that no tax is due and, if such tax is not paid by the taxpayer within ten days from the date of such sale, exchange, or disposal, the purchaser or successor shall become liable for the payment of the full amount of tax, and the payment thereof by such purchaser or successor shall, to the extent thereof, be deemed a payment upon the purchase price, and if such payment is greater in amount than the purchase price the amount of the difference shall become a debt due such purchaser or successor from the taxpayer.

Excise taxes—
Administrative
provisions.
Taxpayer
quitting
business—
Liability of
successor.

No successor shall be liable for any tax due from the person from whom he has acquired a business or stock of goods if he gives written notice to the tax commission of such acquisition and no assessment is issued by the tax commission within six months of receipt of such notice against the former operator of the business and a copy thereof mailed to such successor.

Passed the Senate March 2, 1957.

Passed the House March 6, 1957.

Approved by the Governor March 13, 1957.