

CHAPTER 22.

[S. B. 122.]

EXCISES TAXES—REFUNDS AND CREDITS.

AN ACT relating to revenue and taxation; and amending section 82.32.060, chapter 15, Laws of 1961, and RCW 82.32.060.

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

SECTION 1. Section 82.32.060, chapter 15, Laws of 1961, and RCW 82.32.060 are each amended to read as follows:

RCW 82.32.060
amended.

If, upon application by a taxpayer for a refund or for an audit of his records, or upon an examination of the returns or records of any taxpayer, it is determined by the tax commission that within the two years immediately preceding the receipt of the commission of the application by the taxpayer for a refund or for an audit, or, in the absence of such an application, within the two years immediately preceding the commencement by the commission of such examination, a tax has been paid in excess of that properly due, the excess amount paid within such period of two years shall be credited to the taxpayer's account or shall be refunded to the taxpayer, at his option. No refund or credit shall be allowed with respect to any payments made to the commission more than two years before the date of such application or examination. Where a refund or credit may not be made because of the lapse of said two year period, the amount of the refund or credit which would otherwise be allowable for the portion of the statutory assessment period preceding the two year period may be offset against the amount of any tax deficiency which may be determined by the commission for such statutory assessment period. Notwithstanding the foregoing, no refund or credit shall be granted with respect to taxes paid prior to May 1, 1950, but where a refund or credit may not be

Excise tax.
Excess
payment—
Credit or
refund—
Payment of
judgment for
refund.

made because the tax was paid prior to May 1, 1950, the amount of the refund or credit which would otherwise be allowable for the portion of the statutory assessment period preceding May 1, 1950, may be offset against the amount of any tax deficiency which may be determined by the commission for such preceding period.

Notwithstanding the foregoing limitations there shall be refunded or credited to taxpayers engaged in the performance of United States government contracts or subcontracts the amount of any tax paid, measured by that portion of the amounts received from the United States, which taxpayer is required by contract or applicable federal statute to refund or credit to the United States, if claim for such refund is filed by the taxpayer with the tax commission within one year of the date that the amount of the refund or credit due to the United States is finally determined and filed within four years of the date on which the tax was paid: *Provided*, That no interest shall be allowed on such refund.

Any such refunds shall be made by means of vouchers approved by the tax commission and by the issuance of state warrants drawn upon and payable from such funds as the legislature may provide.

Any judgment for which a recovery is granted by any court of competent jurisdiction, not appealed from, for tax, penalties, and interest which were paid by the taxpayer, and costs, in a suit by any taxpayer shall be paid in like manner, upon the filing with the tax commission of a certified copy of the order or judgment of the court. Interest at the rate of three per cent per annum shall be allowed by the tax commission and by any court on the amount of any refund or recovery allowed to a taxpayer for taxes, penalties, or interest paid by him after May 1, 1949, and interest at the same rate shall be allowed

on any judgment recovered by a taxpayer for taxes, penalties, or interest paid after such date.

Passed the Senate February 6, 1963.

Passed the House March 2, 1963.

Approved by the Governor March 9, 1963.

CHAPTER 23.

[S. B. 285.]

STATE UNIVERSITIES—MAJOR LINES.

AN ACT relating to courses of instructions at Washington State University and the University of Washington; amending section 1, chapter 71, Laws of 1961, and RCW 28.76.060; and amending section 2, chapter 71, Laws of 1961, and RCW 28.76.080.

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

SECTION 1. Section 1, chapter 71, Laws of 1961, and RCW 28.76.060 are each amended to read as follows:

RCW 28.76.060 amended.

The courses of instruction of the University of Washington shall embrace as exclusive major lines, law, medicine, forest products, logging engineering, commerce, journalism, library economy, marine and aeronautic engineering, and fisheries.

Courses exclusive to University of Washington.

SEC. 2. Section 2, chapter 71, Laws of 1961, and RCW 28.76.080 are each amended to read as follows:

RCW 28.76.080 amended.

The courses of instruction of both the University of Washington and Washington State University shall embrace as major lines, liberal arts, pure science, pharmacy, mining, architecture, civil engineering, electrical engineering, mechanical engineering, chemical engineering, home economics, and forest management as distinguished from forest products and logging engineering which are exclusive to the

Courses common to University of Washington and Washington State University.