

therefor is received by the (~~tax-commission~~) department of revenue within two years after payment of the tax. Upon receipt of an application for refund the (~~tax-commission~~) department of revenue shall consider the same and issue its order either granting or denying it and if refund is denied the taxpayer shall have the right of appeal as provided in RCW 82.32.170, 82.32.180 and 82.32.190.

The provisions of this section shall be construed as cumulative of other methods prescribed in chapters 82.04 to 82.32, inclusive, for the collection of the tax imposed by this chapter. The (~~tax commission~~) department of revenue shall have power to promulgate such rules and regulations as may be necessary to administer the provisions of this section. Any duties required by this section to be performed by the county auditor may be performed by the director of (~~licenses~~) motor vehicles but no collection fee shall be deductible by said director in remitting use tax revenue to the state treasurer.

Passed the Senate March 17, 1969
 Passed the House March 24, 1969
 Approved by the Governor April 1, 1969
 Filed in office of Secretary of State April 1, 1969

CHAPTER 11
 [Engrossed Senate Bill No. 254]
 PORT DISTRICTS--CONTRACT SALES

AN ACT Relating to contract sales, terms and conditions; amending section 2, chapter 23, Laws of 1965 and RCW 53.08.091; and declaring an emergency.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 2, chapter 23, Laws of 1965 and RCW 53.08-.091 are each amended to read as follows:

Except in cases where the full purchase price is paid at the time of the purchase, every sale of real property under authority of RCW 53.08.090 or RCW 53.25.110 shall be subject to the following terms and conditions:

(1) The purchaser shall enter into a contract with the district in which the purchaser shall covenant that he will make the payments of principal and interest when due, and that he will pay all

taxes and assessments on such property. Upon failure to make payments of principal, interest, assessments or taxes when due all rights of the purchaser under said contract may, at the election of the district, (~~and without~~) after notice to said purchaser, be declared to be forfeited. When property is declared forfeited the district shall be released from all obligation to convey the land;

(2) The district may, as it deems advisable, extend the time for payment of principal and interest due or to become due;

(3) The district shall notify the purchaser in each instance when payment is overdue, and that the purchaser is liable to forfeiture if payment is not made within thirty days from the time the same became due, unless the time be extended by the district;

(4) Not less than one-tenth of the total purchase price shall be paid on the date of execution of the contract for sale and one-tenth shall be paid annually thereafter until the full purchase price has been paid, but any purchaser may make full payment at any time. All unpaid deferred payments shall draw interest at a rate not less than (~~four~~) six percent per annum.

Nothing in this section shall be deemed to supersede other provisions of law more specifically governing sales of port district property. It is the purpose of this section to provide additional authority and procedures for sale of port district property no longer needed for port purposes.

NEW SECTION. Sec. 2. 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 immediately.

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Passed the House March 24, 1969

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CHAPTER 12
[Engrossed Senate Bill No. 295]
MOTOR VEHICLE SPEED LIMITS

AN ACT Relating to speed limits; and amending section 3, chapter 16,