

director of fisheries under appropriate regulations.

NEW SECTION. Sec. 4. There is added to chapter 12, Laws of 1955 and to chapter 75.28 RCW a new section to read as follows:

A license is required for gear in which the harvesting head is directly guided or controlled by hand, the fee for which license shall be one hundred dollars per annum.

A license is required for each and every mechanical and/or hydraulic device operated for the purpose of taking clams other than geoduck clams for commercial purposes from tidelands and beds of navigable waters of the state of Washington, the fee for which license shall be three hundred dollars per annum.

NEW SECTION. Sec. 5. The provisions of this act shall be liberally construed.

NEW SECTION. Sec. 6. If any provisions of this 1969 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

Passed the House May 5, 1969

Passed the Senate May 4, 1969

Approved by the Governor May 23, 1969

Filed in office of Secretary of State May 23, 1969

CHAPTER 254
[House Bill No. 426]
EXCISE TAXES--AIRCRAFT FUEL

AN ACT Relating to the taxation of aircraft fuel; amending section 1, chapter 10, Laws of 1967 ex. sess. and RCW 82.42.010; amending section 2, chapter 10, Laws of 1967 ex. sess. and RCW 82.42.020; amending section 4, chapter 10, Laws of 1967 ex. sess. and RCW 82.42.040; amending section 5, chapter 10, Laws of 1967 ex. sess. and RCW 82.42.050; and amending section 6, chapter 10, Laws of 1967 ex. sess., as amended by section 4, chapter 139, Laws of 1969 and RCW 82.42.060; adding a new section to chapter 10, Laws of 1967 ex. sess. and chapter 82.42 RCW; and declaring an effective date.

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

Section 1. Section 1, chapter 10, Laws of 1967 ex. sess. and RCW 82.42.010 are each amended to read as follows:

For the purposes of this chapter:

- (1) "Department" means the department of motor vehicles;
- (2) "Director" means the director of the department of motor vehicles;
- (3) "Person" means every natural person, firm, partnership, association, or private or public corporation;
- (4) "Aircraft" means every contrivance now known or hereafter invented, used or designed for navigation of or flight in the air, operated or propelled by the use of aircraft fuel;
- (5) "Aircraft fuel" means gasoline and any other inflammable liquid, by whatever name such liquid is known or sold, the chief use of which is as fuel for the propulsion of aircraft, except gas or liquid, the chief use of which as determined by the director, is for purposes other than the propulsion of aircraft;
- (6) "Dealer" means any person engaged in the retail sale of aircraft fuel;
- (7) "Distributor" means any person engaged in the sale of aircraft fuel to any dealer and shall include any dealer from whom the tax hereinafter imposed has not been collected.

Sec. 2. Section 2, chapter 10, Laws of 1967 ex. sess. and RCW 82.42.020 are each amended to read as follows:

There is hereby levied, and there shall be collected by every (~~dealer or person engaged in the retail sale~~) distributor of aircraft fuel (~~in this state~~), an excise tax of two cents on each gallon of aircraft fuel sold, delivered or used in this state: PROVIDED, That there shall be collected from every consumer or user of aircraft fuel either the use tax imposed by RCW 82.12.020, as amended, or the retail sales tax imposed by RCW 82.08.020, as amended, collection procedure to be as prescribed by law and/or rule or regulation of the department of revenue. The taxes imposed by this chapter shall be collected and paid to the state but once in respect to any air-

craft fuel.

Sec. 3. Section 4, chapter 10, Laws of 1967 ex. sess. and RCW 82.42.040 are each amended to read as follows:

The director shall by rule and regulation adopted as provided in chapter 34.04 RCW (Administrative Procedure Act) set up the necessary administrative procedure for collection by the department of the two cents per gallon aircraft fuel excise tax as provided for in RCW 82.42.020, placing the responsibility of collection of said tax upon every ~~((dealer-or-person-engaged-in-the-retail-sale))~~ distributor of aircraft fuel within the state; he may require the licensing of every ~~((dealer-or-person-engaged-in-such-retail-sale))~~ distributor of aircraft fuel and shall require such a corporate surety bond or security of any ~~((dealer))~~ distributor or person not otherwise bonded under provisions of chapter 82.36 RCW as is provided for distributors of motor vehicle fuel under RCW 82.36.060; he shall provide such forms and may require such reports or statements as in his determination shall be necessary for the proper administration of this chapter. The director may require such records to be kept, and for such periods of time, as deemed necessary for the administration of this chapter, which records shall be available at all times for the director or his representative who may require a statement under oath as to the contents thereof.

Sec. 4. Section 5, chapter 10, Laws of 1967 ex. sess. and RCW 82.42.050 are each amended to read as follows:

Should any ~~((dealer))~~ distributor fail to file any report or statement, as shall be required by rule and regulation of the director, showing the total number of gallons of aircraft fuel sold, delivered or used by a ~~((dealer))~~ distributor within the state during the preceding calendar month, the director shall proceed forthwith to determine from the best available sources such amount and said determination shall be presumed to be correct for that period, until proved by competent evidence to be otherwise. The director shall immediately assess the excise tax in the amount so determined, adding

thereto a penalty of ten percent for failure to report. Such penalty shall be cumulative of other penalties herein provided. All statements or reports required to be filed with the director as required in this section shall be public records.

Sec. 5. Section 6, chapter 10, Laws of 1967 ex. sess., as amended by section 4, chapter 139, Laws of 1969, and RCW 82.42.060 are each amended to read as follows:

The amount of aircraft fuel excise tax imposed under RCW 82.42.020 for each month shall be paid to the director on or before the twenty-fifth day of the month thereafter, and if not paid prior thereto, shall become delinquent at the close of business on that day, and a penalty of ten percent of such excise tax must be added thereto for delinquency. Any aircraft fuel tax, penalties, and interest payable under the provisions of this chapter shall bear interest at the rate of one percent per month, or fraction thereof, from the first day of the calendar month after the close of the monthly period for which the amount or any portion thereof should have been paid until the date of payment. The provisions of RCW 82.36.110 relating to a lien for taxes, interests or penalties due, shall be applicable to the collection of the aircraft fuel excise tax provided in RCW 82.42.020, and the provisions of RCW 82.36.120, 82.36.130 and 82.36.140 shall apply to any ~~((dealer-or-person-engaged-in-the-retail-sale))~~ distributor of aircraft fuel with respect to the aircraft fuel excise tax imposed under RCW 82.42.020.

NEW SECTION. Sec. 6. There is added to chapter 10, Laws of 1967 ex. sess., and to chapter 82.42 RCW a new section to read as follows:

Dealers shall pay the excise tax of two cents on each gallon of aircraft fuel which is in their inventory as of the close of business on June 30, 1969 and said payment shall be included as part of the tax payment due for sales of aircraft fuel during the month of June, 1969.

NEW SECTION. Sec. 7. The effective date of this 1969 amenda-

tory act is July 1, 1969.

Passed the House May 10, 1969
Passed the Senate May 9, 1969
Approved by the Governor May 23, 1969
Filed in office of Secretary of State May 23, 1969

CHAPTER 255
[Engrossed House Bill No. 641]
PUBLIC MASS TRANSPORTATION SYSTEMS

AN ACT Relating to public transportation; amending section 1, chapter 111, Laws of 1965 ex. sess. and RCW 35.95.010; amending section 2, chapter 111, Laws of 1965 ex. sess., as amended by section 65, chapter 145, Laws of 1967 ex. sess., and RCW 35.95.020; amending section 1, chapter 7, Laws of 1963, as last amended by section 4, chapter 149, Laws of 1967 ex. sess., and RCW 82.04-.050; amending section 82.04.190, chapter 15, Laws of 1961, as last amended by section 6, chapter 149, Laws of 1967 ex. sess., and RCW 82.04.190; amending section 82.04.280, chapter 15, Laws of 1961 as last amended by section 13, chapter 149, Laws of 1967 ex. sess. and RCW 82.04.280; amending section 82.44.150, chapter 15, Laws of 1961 and RCW 82.44.150; amending section 35.58.450, chapter 7, Laws of 1965, as amended by section 13, chapter 105, Laws of 1967, and RCW 35.58.450; amending section 35.58.460, chapter 7, Laws of 1965, as amended by section 14, chapter 105, Laws of 1967, and RCW 35.58.460; adding a new section to chapter 39.33 RCW; adding new sections to chapter 7, Laws of 1965 and to chapter 35.58 RCW; creating new sections.

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

Section 1. Section 1, chapter 111, Laws of 1965 ex. sess. and RCW 35.95.010 are each amended to read as follows:

We, the legislature find that an increasing number of municipally owned, or leased, and operated transportation systems in the ((cities)) urban areas of the state of Washington, as in the nation, are finding it impossible, from the revenues derived from tolls, tariffs and fares, to maintain the financial solvency of such systems, and as a result thereof such municipalities have been forced to