

persons engaged in the activities described in this subsection shall not be liable for the tax imposed if by proper invoice it can be shown that they have purchased such property from a wholesaler who has paid a business and occupation tax to the state upon the same articles. This proviso shall not apply to purchases from manufacturers as defined in RCW 82.04.110. The department of revenue shall prescribe uniform and equitable rules for the purpose of ascertaining such value, which value shall correspond as nearly as possible to the gross proceeds from sales at wholesale in this state of similar articles of like quality and character, and in similar quantities by other taxpayers: PROVIDED FURTHER, That delivery trucks or vans will not under the purposes of this section be considered to be retail stores or outlets.

NEW SECTION. Sec. 5. The effective date of this 1971 amendatory act is July 1, 1971.

Passed the House April 14, 1971.

Passed the Senate May 6, 1971.

Approved by the Governor May 20, 1971.

Filed in Office of Secretary of State May 21, 1971.

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CHAPTER 187

[Engrossed House Bill No. 1075]

PUBLIC EMPLOYEES' COLLECTIVE BARGAINING AGREEMENTS

AN ACT Relating to public employees' collective bargaining; and adding a new section to chapter 41.56 RCW.

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

NEW SECTION. Section 1. There is added to chapter 41.56 RCW a new section to read as follows:

Whenever a collective bargaining agreement between a public employer and a bargaining representative is concluded after the termination date of the previous collective bargaining agreement between the same parties, the effective date of such collective bargaining agreement may be the day after the termination date of the previous collective bargaining agreement and all benefits included in the new collective bargaining agreement including wage increases may accrue beginning with such effective date as established by this section.

Passed the House April 29, 1971.

Passed the Senate May 8, 1971.

Approved by the Governor May 20, 1971.

Filed in Office of Secretary of State May 21, 1971.