CHAPTER 36 [Engrossed House Bill No. 353] MOTOR VEHICLE FUEL TAX--POWER TAKÉ OFFS--REFUNDS

AN ACT Relating to motor vehicle fuel tax refunds; and amending section 82.36.280, chapter 15, Laws of 1961 as amended by section 23, chapter 281, Laws of 1969 ex. sess. and RCW 82.36.280.

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

Section 1. Section 82.36.280, chapter 15, Laws of 1961 as amended by section 23, chapter 281, Laws of 1969 ex. sess. and RCW 82.36.280 are each amended to read as follows:

Any person who uses any motor vehicle fuel for the purpose of operating any internal combustion engine not used on or in conjunction with any motor vehicle licensed to be operated over and along any of the public highways, and as the motive power thereof, upon which motor vehicle fuel excise tax has been paid, shall be entitled to and shall receive a refund of the amount of the motor vehicle fuel excise tax paid on each gallon of motor vehicle fuel so used, whether such motor vehicle excise tax has been paid either directly to the vendor from whom the motor vehicle fuel was purchased or indirectly by adding the amount of such excise tax to the price of such fuel. No refund shall be made for motor vehicle fuel consumed by any motor vehicle as herein defined that is required to be registered and licensed as provided in chapter 46.16 RCW; and is operated over and along any public highway except that a refund shall be allowed for motor vehicle fuel consumed: (1) In a motor vehicle owned by the United States that is operated off the public highways for official use; (2) By auxiliary equipment not used for motive power, provided such consumption is accurately measured by a metering device that has been specifically approved by the director or ((established by such other methods as may be approved by the director)) is established by either of the following formulae:

(a) For fuel used in pumping fuel or heating oils by a power take-off unit on a delivery truck, refund shall be allowed claimant for tax paid on fuel purchased at the rate of three-fourths of one gallon for each one thousand gallons of fuel delivered: PROVIDED. That claimant when presenting his claim to the director in accordance with the provisions of this chapter, shall provide to said claim, invoices of fuel oil delivered, or such other appropriate information as may be required by the director to substantiate his claim; or Ch. 36 WASHINGTON LAWS, 1971 1st Ex. Sess.

(b) For fuel used in operating a power take-off unit on a cement mixer truck or on a garbage truck, claimant shall be allowed a refund of twenty-five percent of the tax paid on all fuel used in such a truck.

Passed the House March 12, 1971. Passed the Senate April 15, 1971. Approved by the Governor April 26, 1971. Filed in Office of Secretary of State April 27, 1971.

> CHAPTER 37 [Engrossed House Bill No. 660] SMALL LOAN COMPANIES--EXCEPTED ACTIVITIES--CREDIT CARDS

AN ACT Relating to loans; exempting credit cards from the regulations applying to small loan companies; and amending section 19, chapter 208, Laws of 1941 and RCW 31.08.220.

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

Section 1. Section 19, chapter 208, Laws of 1941 and RCW 31.08.220 are each amended to read as follows:

This chapter shall not apply to any person doing business under and as permitted by any law of this state or of the United States relating to banks, savings banks, trust companies, savings and loan or building and loan associations, industrial loan companies or credit unions, nor to any pawnbroking business lawfully transacted under and as permitted by any law of this state regulating pawnbrokers, nor to any loan of credit made pursuant to a credit card plan including but not restricted to plans having all of the following characteristics:

(a) Where credit cards are issued pursuant to a plan whereby the organization issuing such cards shall be enabled to acquire those certain obligations which its members in good standing incur with those persons with whom the organization has entered into agreements setting forth said plan, and where the obligations are incurred pursuant to such agreements; or whereby the organization issuing such cards shall be enabled to extend credit to its members;

(b) Any fee for such credit cards is designed to cover only the administrative costs of the plan and does not exceed twenty-five dollars per year:

(c) Any charges, discounts, or fees resulting from the acquisition of such charges shall be paid to the organization issuing said credit cards (or to such other organizations as may be