

thereof), together with the affidavit of the plaintiff's attorney that he has with due diligence attempted to serve personal process upon the defendant at all addresses known to him of defendant and further listing in his affidavit the addresses at which he attempted to have process served. However, if process is forwarded by registered mail and defendant's endorsed receipt is received and entered as a part of the return of process then the foregoing affidavit of plaintiff's attorney need only show that the defendant received personal delivery by mail: PROVIDED FURTHER, That personal service outside of this state in accordance with the provisions of law relating to personal service of summons outside of this state shall relieve the plaintiff from mailing a copy of the summons or process by registered mail as hereinbefore provided. The secretary of state shall forthwith send one of such copies by mail, postage prepaid, addressed to the defendant at his address, if known to the secretary of state. The court in which the action is brought may order such continuances as may be necessary to afford the defendant reasonable opportunity to defend the action. The fee of two dollars paid by the plaintiff to the secretary of state shall be taxed as part of his costs if he prevails in the action. The secretary of state shall keep a record of all such summons and processes, which shall show the day of service.

Passed the Senate March 12, 1971.

Passed the House May 3, 1971.

Approved by the Governor May 17, 1971.

Filed in Office of Secretary of State May 18, 1971.

CHAPTER 70
[Engrossed Senate Bill No. 262]
SCHOOL PLANT FACILITIES AID--
CIGARETTE TAX--
DISPOSITION OF REVENUE

AN ACT Relating to revenue and taxation; and amending section 28A.47.440, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.440; and declaring an emergency.

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

Section 1. Section 28A.47.440, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.440 are each amended to read as follows:

In addition to the taxes levied by RCW 73.32.130 and 82.24.020, there is levied and shall be collected by the department of revenue from the persons mentioned in and in the manner provided by chapter 82.24 RCW, as now or hereafter amended, an excise tax upon

the sale, use, consumption, handling or distribution of cigarettes in an amount equal to the rate of one-half mill per cigarette, but the provisions of RCW 82.24.070 allowing dealers' compensation for affixing stamps shall not apply to this additional tax. Instead, wholesalers and retailers subject to the provisions of chapter 82.24 RCW shall be allowed as compensation for their services in affixing the stamps for the additional tax required by this section a sum equal to one-half of one percent of the value of the stamps for such additional tax purchased or affixed by them. Wholesalers and retailers subject to the payment of this tax may, if they wish, absorb such additional tax and not pass it on to purchasers without being in violation of this section or any other act relating to the sale or taxation of cigarettes.

Revenues derived from the tax imposed by this section shall be transmitted by the department of revenue to the state treasurer in accordance with the provisions of RCW 82.32.320, to the credit of the public schools building bond redemption fund. The amount so deposited in the aforesaid fund shall be devoted exclusively to payment of interest on and to retirement of the bonds authorized by RCW 28A.47.420.

As additional security for the payment of the bonds herein authorized, all revenues derived from the tax imposed by RCW 82.24.020 over and above the amount required by RCW 73.32.130 to be paid into and retained in the war veterans' compensation bond retirement fund shall be paid into the public schools building bond redemption fund and shall be devoted exclusively to the payment of interest on and to retirement of the bonds authorized by RCW 28A.47.420: PROVIDED, That whenever the receipts into the public schools building bond redemption fund from all sources during any one year exceed ((two million two hundred and fifty thousand dollars, all sums received above that amount)) the annual amounts required for debt service, the balance shall be transferred by the state treasurer to the state general fund.

NEW SECTION. Sec. 2. This 1971 amendatory 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.

Passed the Senate April 2, 1971.

Passed the House May 3, 1971.

Approved by the Governor May 17, 1971.

Filed in Office of Secretary of State May 18, 1971.