

or other body of surface water within the boundaries of this state, whatever may be the geological formation or structure in which such water stands or flows, percolates or otherwise moves, are defined for the purposes of this chapter as "ground waters." There is recognized a distinction between: (1) Water that exists in underground storage owing wholly to natural processes; for the purposes of this chapter such water is designated as "natural ground water." (2) Water that is made available in underground storage artificially, either intentionally, or incidentally to irrigation and that otherwise would have been dissipated by natural waste; for the purposes of this chapter such water is designated as "artificially stored ground water."

Passed the Senate March 2, 1973.

Passed the House March 1, 1973.

Approved by the Governor March 14, 1973.

Filed in Office of Secretary of State March 14, 1973.

---

CHAPTER 95

[Senate Bill No. 2360]

STATE AUDITOR--TRANSFER OF DUTIES

AN ACT Relating to state government; transferring certain statutory duties of the state auditor; amending section 1, chapter 223, Laws of 1949 and RCW 40.20.020; amending section 43.84.110, chapter 8, Laws of 1965 and RCW 43.84.110; amending section 47.24.010, chapter 13, Laws of 1961 and RCW 47.24.010; amending section 75.08.240, chapter 12, Laws of 1955 and RCW 75.08.240; amending section 82.36.410, chapter 15, Laws of 1961 and RCW 82.36.410; amending section 19, chapter 22, Laws of 1963 ex. sess. as amended by section 5, chapter 83, Laws of 1967 ex. sess. and RCW 82.37.190; amending section 82.40.290, chapter 15, Laws of 1961 as last amended by section 7, chapter 83, Laws of 1967 ex. sess. and RCW 82.40.290; amending section 84.08.050, chapter 15, Laws of 1961 and RCW 84.08.050; amending section 84.12.240, chapter 15, Laws of 1961 and RCW 84.12.240; amending section 84.16.032, chapter 15, Laws of 1961 and RCW 84.16.032; amending section 84.48.110, chapter 15, Laws of 1961 and RCW 84.48.110; repealing section 43.79.360, chapter 8, Laws of 1965 and RCW 43.79.360; and repealing section 77.04.070, chapter 36, Laws of 1955 and RCW 77.04.070.

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

Section 1. Section 1, chapter 223, Laws of 1949 and RCW

40.20.020 are each amended to read as follows:

The head of any business or the head of any state, county or municipal department, commission, bureau or board may cause any or all records required or authorized by law to be made or kept by such official, department, commission, bureau, board or business to be photographed, microphotographed, photostated or reproduced on film for all purposes of recording documents, plats, files or papers, or copying or reproducing such records. Such film or reproducing material shall be of permanent material and the device used to reproduce such records on such film or material shall be such as to accurately reproduce and perpetuate the original records in all details, and shall be approved for the intended purpose ((by the state auditor)): PROVIDED, That the forms committee shall approve such material for state records use: PROVIDED, FURTHER, That the state auditor shall approve such material for use by local governmental subdivisions.

Sec. 2. Section 43.84.110, chapter 8, Laws of 1965 and RCW 43.84.110 are each amended to read as follows:

When any such loan is made, the state treasurer shall charge the receiving fund with the loan and with interest thereon at the depositary interest rate as fixed by the state finance committee and shall repay such loan to the fund from which it was borrowed, at such times and in such amounts as there shall be moneys in the borrowing fund not required to meet the current expenditures payable therefrom, sufficient to repay the loan or a part thereof, and shall credit the loaning fund with the deposit interest, as required by law, the same as if no loan had been made.

The state treasurer shall transfer from the borrowing fund to the credit of the deposit interest fund for the account of the loaning fund the amount of unearned deposit interest, at the then prevailing depositary interest rate, occasioned by the withdrawal of the moneys from deposit because of the loan. ((He shall forthwith notify the state auditor in writing of any such transfer of deposit interest:))

Sec. 3. Section 47.24.010, chapter 13, Laws of 1961 and RCW 47.24.010 are each amended to read as follows:

The state highway commission shall determine what streets, together with bridges thereon and wharves necessary for use for ferriage of motor vehicle traffic in connection with such streets, if any, in any incorporated cities and towns shall form a part of the route of state highways and between the first and fifteenth days of July of any year the state highway commission shall certify ((to the state auditor and)) to the clerk of each city or town, by brief description, the streets, together with the bridges thereon and wharves, if any, in such city or town which are designated as forming

a part of the route of any state highway; and all such streets, including curbs and gutters and street intersections and such bridges and wharves, shall thereafter be a part of the state highway system and as such shall be constructed and maintained by the state highway commission from any state funds available therefor: PROVIDED, That the responsibility for the construction and maintenance of any such street together with its appurtenances may be returned to a city or a town upon certification by the state highway commission to the state auditor and to the clerk of any city or town that such street, or portion thereof, is no longer required as a part of the state highway system: PROVIDED FURTHER, That any such certification that a street, or portion thereof, is no longer required as a part of the state highway system shall be made between the first and fifteenth of July following the determination by the state highway commission that such street or portion thereof is no longer required as a part of the state highway system, but this shall not prevent the state highway commission and any city or town from entering into an agreement that a city or town will accept responsibility for such a street or portion thereof at some time other than between the first and fifteenth of July of any year.

Sec. 4. Section 75.08.240, chapter 12, Laws of 1955 and RCW 75.08.240 are each amended to read as follows:

All appropriations for the department, and the fisheries division of the state treasurer and all claims against those departments, shall be paid from the general fund.

The director shall make weekly remittances to the state treasurer of all moneys collected by him from any source whatever, together with a statement showing from whence the moneys are derived. ~~((A duplicate of this statement shall be sent to the state auditor.))~~

Sec. 5. Section 82.36.410, chapter 15, Laws of 1961 and RCW 82.36.410 are each amended to read as follows:

All moneys collected by the director shall be transmitted forthwith to the state treasurer, together with a statement showing whence the moneys were derived, and shall be by him credited to the motor vehicle fund. ~~((A duplicate of such statement shall be sent to the state auditor.))~~

Sec. 6. Section 19, chapter 22, Laws of 1963 ex. sess. as amended by section 5, chapter 83, Laws of 1967 ex. sess. and RCW 82.37.190 are each amended to read as follows:

All moneys collected by the director shall be transmitted forthwith to the state treasurer, together with a statement showing whence the moneys were derived, and shall be by him credited to the motor vehicle fund. ~~((A duplicate of such statement shall be sent to the state auditor.))~~

The proceeds of the motor vehicle fuel importer use tax

imposed by chapter 82.37 RCW shall be distributed in the manner provided for the distribution of the motor vehicle fuel tax in RCW 82.36.020, as amended in section 2 of chapter 83, Laws of 1967 extraordinary session.

V- Sec. 7. Section 82.40.290, chapter 15, Laws of 1961 as last amended by section 7, chapter 83, Laws of 1967 ex. sess. and RCW 82.40.290 are each amended to read as follows:

All moneys collected by the director shall be transmitted forthwith to the state treasurer, together with a statement showing whence the moneys were derived, and shall be by him credited to the motor vehicle fund. ((A duplicate of such statement shall be sent to the state auditor.))

The proceeds of the use fuel tax imposed by chapter 82.40 RCW shall be distributed in the manner provided for the distribution of the motor vehicle fuel tax in RCW 82.36.020, as amended in section 2 of this 1967 amendatory act (1967 1st ex.s. c 83 Sec. 2).

Sec. 8. Section 84.08.050, chapter 15, Laws of 1961 and RCW 84.08.050 are each amended to read as follows:

The ((tax commission)) department of revenue shall:

(1) Require individuals, partnerships, companies, associations and corporations to furnish information as to their capital, funded debts, investments, value of property, earnings, taxes and all other facts called for on these subjects so that the ((commission)) department may determine the taxable value of any property or any other fact it may consider necessary to carry out any duties now or hereafter imposed upon it, or may ascertain the relative burdens borne by all kinds and classes of property within the state, and for these purposes their records, books, accounts, papers and memoranda shall be subject to production and inspection, investigation and examination by said ((commission)) department, or any employee thereof designated by said ((commission)) department for such purpose, and any or all real and/or personal property in this state shall be subject to visitation, investigation, examination and/or listing at any and all times by the ((commission)) department or by any employee thereof designated by said ((commission)) department.

(2) Summon witnesses to appear and testify on the subject of capital, funded debts, investments, value of property, earnings, taxes, and all other facts called for on these subjects, or upon any matter deemed material to the proper assessment of property, or to the investigation of the system of taxation, or the expenditure of public funds for state, county, district and municipal purposes: PROVIDED, HOWEVER, No person shall be required to testify outside of the county in which the taxpayer's residence, office or principal place of business, as the case may be, is located. Such summons shall be served in like manner as a subpoena issued out of the

superior court and be served by the sheriff of the proper county, and such service certified by him to said ((commission)) department without compensation therefor. Persons appearing before said ((commission)) department in obedience to a summons shall in the discretion of the ((commission)) department receive the same compensation as witnesses in the superior court ((to be audited by the state auditor on the certificate of said commission)).

Any member of the ((commission)) department or any employee thereof designated for that purpose may administer oaths to witnesses.

In case any witness shall fail to obey the summons to appear, or refuse to testify, or shall fail or refuse to comply with any of the provisions of subsections (1) and (2) of this section, such person, for each separate or repeated offense, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than fifty dollars, nor more than five thousand dollars. Any person who shall testify falsely shall be guilty of and shall be punished for perjury.

(3) Thoroughly investigate all complaints which may be made to it of illegal, unjust or excessive taxation, and shall endeavor to ascertain to what extent and in what manner, if at all, the present system is inequal or oppressive.

Sec. 9. Section 84.12.240, chapter 15, Laws of 1961 and RCW 84.12.240 are each amended to read as follows:

The ((commission)) department of revenue shall have access to all books, papers, documents, statements and accounts on file or of record in any of the departments of the state; and it shall have the power to issue subpoenas, signed by a member of the ((commission)) department and served in a like manner as a subpoena issued from courts of record, to compel witnesses to appear and give evidence and to produce books and papers. Any member of the ((commission)) department, or the secretary thereof, or any employee officially designated by the ((commission)) department is authorized to administer oaths to witnesses. The attendance of any witness may be compelled by attachment issued out of any superior court upon application to said court by any member of the ((commission)) department, upon a proper showing that such witness has been duly served with a subpoena and has refused to appear before the said ((commission)) department. In case of the refusal of a witness to produce books, papers, documents, or accounts, or to give evidence on matters material to the hearing, the ((commission)) department or any member thereof may institute proceedings in the proper superior court to compel such witness to testify or to produce such books or papers, and to punish him for such failure or refusal. All process issued by the ((commission)) department shall be served by the sheriff of the

proper county or by a duly authorized agent of the ((commission)) department and such service, if made by the sheriff, shall be certified by him to the commission without any compensation therefor. Persons appearing before the ((commission)) department in obedience to a subpoena shall receive the same compensation as witnesses in the superior court ((, to be audited by the state auditor on the certificate of the commission)). The records, books, accounts and papers of each company shall be subject to visitation, investigation or examination by the ((commission)) department, or any employee thereof officially designated by the ((commission)) department. All real and/or personal property of any company shall be subject to visitation, investigation, examination and/or listing at any and all times by the ((commission, or any commissioner)) department, or any person officially designated by the ((commission)) director.

Sec. 10. Section 84.16.032, chapter 15, Laws of 1961 and RCW 84.16.032 are each amended to read as follows:

The ((commission)) department of revenue shall have access to all books, papers, documents, statements and accounts on file or of record in any of the departments of the state; and shall have the power, by summons signed by ((a member of the commission)) director and served in a like manner as a subpoena issued from courts of record, to compel witnesses to appear and give evidence and to produce books and papers. ((Any member of the commission or the secretary thereof)) The director or any employee officially designated by the ((commission)) director is authorized to administer oaths to witnesses. The attendance of any witness may be compelled by attachment issued out of any superior court upon application to said court by ((any member of the commission)) the department, upon a proper showing that such witness has been duly served with a summons and has refused to appear before the said ((commission)) department. In case of the refusal of a witness to produce books, papers, documents or accounts or to give evidence on matters material to the hearing, the ((commission or any member thereof)) department may institute proceedings in the proper superior court to compel such witness to testify, or to produce such books or papers and to punish him for the refusal. All summons and process issued by the ((commission)) department shall be served by the sheriff of the proper county and such service certified by him to the commission without any compensation therefor. Persons appearing before the ((commission)) department in obedience to a summons, shall, in the discretion of the ((commission)) department, receive the same compensation as witnesses in the superior court ((to be audited by the state auditor on the certificate of the commission)). The records, books, accounts and papers of each company shall be subject to visitation, investigation or examination by the ((commission))

department, or any employee thereof officially designated by the ((commission)) director. All real and/or personal property of any company shall be subject to visitation, investigation, examination and/or listing at any and all times by the ((commission, or any commissioner)) department, or any person employed by the ((commission)) department.

Sec. 11. Section 84.48.110, chapter 15, Laws of 1961 and RCW 84.48.110 are each amended to read as follows:

Within three days after the receipt of the record of the proceedings of the state board of equalization, the ((state auditor)) office of program planning and fiscal management shall transmit to each county assessor a transcript of the proceedings of the board, specifying the amount to be levied and collected on said assessment books for state purposes for such year, and in addition thereto ((he)) it shall certify to each county assessor the amount due to each state fund and unpaid from such county for the seventh preceding year, and such delinquent state taxes shall be added to the amount levied for the current year. The ((state auditor)) office of program planning and fiscal management shall close the account of each county for the seventh preceding year and charge the amount of such delinquency to the tax levy of the current year. All taxes collected on and after the first day of July last preceding such certificate, on account of delinquent state taxes for the seventh preceding year shall belong to the county and by the county treasurer be credited to the current expense fund of the county in which collected.

NEW SECTION. Sec. 12. The following acts or parts of acts are each repealed:

(1) Section 43.79.360, chapter 8, Laws of 1965 and RCW 43.79.360; and

(2) Section 77.04.070, chapter 36, Laws of 1955 and RCW 77.04.070.

Passed the Senate February 18, 1973.

Passed the House March 1, 1973.

Approved by the Governor March 14, 1973, with the exception of Section 7 which is vetoed.

Filed in Office of Secretary of State March 14, 1973.

Note: Governor's explanation of partial veto is as follows:

"I am returning herewith without my approval as to one section Senate Bill No. 2360 entitled:

"AN ACT Relating to state government."

Senate Bill No. 2360 provides for the deletion and transfer of certain duties relative to the State Auditor. However, section seven purports to amend RCW 82.40.290 which was repealed by section 33, chapter 175, Laws of

Veto  
Message

1971, 1st Ex. Sess. Consequently, I have determined to veto  
veto section seven since it is superfluous and could create <sup>Veto</sup>  
substantial confusion if allowed to stand." <sup>Message</sup>

## CHAPTER 96

[House Bill No. 71]

MOTOR VEHICLE FUEL TAX--DIRECTOR--DEPARTMENT  
DUTIES TRANSFER

AN ACT Relating to motor vehicle fuel tax; amending section 82.36.060, chapter 15, Laws of 1961 and RCW 82.36.060; amending section 82.36.070, chapter 15, Laws of 1961 as amended by section 3, chapter 79, Laws of 1965 ex. sess. and RCW 82.36.070; amending section 82.36.270, chapter 15, Laws of 1961 as amended by section 4, chapter 153, Laws of 1967 and RCW 82.36.270; and amending section 82.36.306, chapter 15, Laws of 1961 and RCW 82.36.306.

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

Section 1. Section 82.36.060, chapter 15, Laws of 1961 and RCW 82.36.060 are each amended to read as follows:

Every person, before becoming a distributor or continuing in business as a distributor, shall make an application to the ((director)) department for a license authorizing the applicant to engage in business as a distributor. Applications for such licenses shall be made to the ((director)) department on forms to be furnished by ((him)) the department, and shall be accompanied by a fee of ten dollars.

Before granting any license authorizing any person to engage in business as a distributor, the ((director)) department shall require applicant to file with ((him)) the department, in such form as shall be prescribed by the ((director)) department, a corporate surety bond duly executed by the applicant as principal, payable to the state and conditioned for faithful performance of all the requirements of this chapter, including the payment of all taxes, penalties, and other obligations arising out of this chapter. The total amount of the bond or bonds, required of any distributor shall be fixed by the ((director)) department and may be increased or reduced by the ((director)) department at any time subject to the limitations herein provided. In fixing the total amount of the bond or bonds required of any distributor, the ((director)) department shall require a bond or bonds equivalent in total amount to twice the estimated monthly excise tax determined in such manner as the ((director)) department may deem proper. If at any time the estimated excise tax to become due during the succeeding month