misdemeanant offender special supervision programs.

NEW SECTION. Sec. 8. The secretary may make pro rata payments to eligible counties for periods of less than one year, but for periods of not less than six months, upon satisfactory demonstration of a reduction in commitments and placement of persons in special adult supervision programs in accordance with the provisions of this chapter and the regulations of the department of social and health services.

NEW SECTION. Sec. 9. Notwithstanding any other provision of this chapter, for the first twelve month period of a county's participation, the county shall be paid no less than the product obtained by multiplying (a) the number of persons charged with or convicted of felonies who have been placed in a special adult supervision program, by (b) the actual program cost or three thousand dollars, whichever is less.

<u>NEW SECTION.</u> Sec. 1C. Sections 1 through 9 of this act shall constitute a new chapter in Title 9 RCW.

NEW SECTION. Sec. 11. The effective date of this act shall be January 1, 1974.

Passed the Senate April 14, 1973. Passed the House April 14, 1973. Approved by the Governor April 23, 1973. Filed in Office of Secretary of State April 24, 1973.

CHAPTER 124 [Senate Bill No. 2552] PUGET SOUND RESERVE ACCOUNT

AN ACT Relating to revenue and taxation; amending section 46.68.100, chapter 12, Laws of 1961 as last amended by section 2, chapter 24, Laws of 1972 ex. sess. and RCW 46.68.100; amending section 82.36.020, chapter 15, Laws of 1961 as last amended by section 1, chapter 24, Laws of 1972 ex. sess. and RCW 82.36.020; and 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.

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

Section 1. Section 46.68.100, chapter 12, Laws of 1961 as last amended by section 2, chapter 24, Laws of 1972 ex. sess. and RCW 46.68.100 are each amended to read as follows:

From the net tax amount in the motor vehicle fund there shall be paid sums as follows:

(1) ((To the cities and towns of the state sums equal to ten

Ch. 124 WASHINGTON LAWS, 1973 1st Ex. Sess.

and twenty-five hundredths percent of the net tax amount to be paid monthly as the same accrues: PROVIDED; That from duly 4; 4972 through June 30; 4976;)) There shall be paid to the cities and towns of the state sums equal to ten and forty-four hundredths percent of the net tax amount to be paid monthly as the same accrues;

(2) ((To the counties of the state sums equal to thirty-two and four hundredths percent of the net tax amount to be paid monthly as the same accrues: PROVIDED; That from duly 4; 4972 through dune 30; 4976;)) To the counties of the state there shall be paid sums equal to thirty-two and sixty-one hundredths percent of the net tax amount to be paid monthly as the same accrues;

(3) ((To the state to be expended as provided by REW 4676874367 sums equal to fifty-six and twenty-eight hundredths percent of the net tax amount to be paid monthly as the same accrues: PROVIDED; That from duly 47 4972 through dune 307 49767)) To the state there shall be paid to be expended as provided by RCW 46.68.130, sums equal to fifty-five and five-tenths percent of the net tax amount to be paid monthly as the same accrues.

(4) ((To the Puget Sound ferry operations account in the motor vehicle fund sums equal to one and forty-three hundredths percent of the net tax amount to be paid monthly as the same accrues: PROVIDED; That from July 4, 1972 through June 30_7 1976;)) There shall be paid to the Puget Sound ferry operations account sums equal to one and forty-five hundredths percent of the net tax amount to be paid monthly as the same accrues.

Nothing in this section or in RCW 46.68.090 or 46.68.130 shall be construed so as to violate any terms or conditions contained in any highway construction bond issues now or hereafter authorized by statute and whose payment is by such statute pledged to be paid from any excise taxes on motor vehicle fuels.

Sec. 2. Section 82.36.020, chapter 15, Laws of 1961 as last amended by section 1, chapter 24, Laws of 1972 ex. sess. and RCW 82.36.020 are each amended to read as follows:

Every distributor shall pay, in addition to any other taxes provided by law, an excise tax to the director of nine cents for each gallon of motor vehicle fuel sold, distributed, or used by him in the state as well as on each gallon upon which he has assumed liability for payment of the tax under the provisions of RCW 82.36.100: PROVIDED, That under such regulations as the director may prescribe sales or distribution of motor vehicle fuel may be made by one licensed distributor to another licensed distributor free of the tax. In the computation of the tax, one-quarter of one percent of the net gallonage otherwise taxable shall be deducted by the distributor before computing the tax due, on account of the losses sustained through handling. The tax herein imposed shall be collected and paid to the state but once in respect to any motor vehicle fuel. An invoice shall be rendered by a distributor to a purchaser for each distribution of motor vehicle fuel.

The proceeds of the nine cents excise tax collected on the net gallonage after the deduction provided for herein shall be distributed as follows:

(1) ((Seven cents shall be distributed between the state, cities, counties, and Puget Sound ferry operations account in the motor vehicle fund under the provisions of REW 46.68.090 and 46.68.100 as now or hereafter amended; PROVIDED, That from July 1, 4972 through June 30, 1976;)) Six and seven-eighths cents shall be distributed between the state, cities, counties, and Puget Sound ferry operations account in the motor vehicle fund under the provisions of RCW 46.68.090 and 46.68.100 as now or hereafter amended.

(2) Five-eighths of one cent shall be distributed to the state and expended pursuant to RCW 46.68.150.

(3) Five-eighths of one cent shall be paid into the motor vehicle fund and credited to the urban arterial trust account created by RCW 47.26.080.

(4) ((Gne-quarter cent shall be paid into the motor vehicle fund and credited to the Puget Sound reserve account created by REW 47:60:359: PROVIDED; That from July 4; 4972 through June 30; 4976;)) Three-eighths of one cent shall be paid into the motor vehicle fund and credited to the Puget Sound reserve account created by RCW 47:60:350.

(5) One-half cent shall be distributed to the cities and towns directly and allocated between them as provided by RCW 46.68.110, subject to the provisions of RCW 35.76.050: PROVIDED, That the funds allocated to a city or town which are attributable to such one-half cent of the additional tax imposed by this 1961 amendatory act shall be used exclusively for the construction, improvement and repair of arterial highways as that term is defined in RCW 46.04.030, or for the payment of any municipal indebtedness which may be incurred after June 12, 1963 in the construction, improvement and repair of arterial highways as that term is defined in RCW 46.04.030. All such sums shall first be subject to proper deductions for refunds and costs of collection as provided in RCW 46.68.090.

Sec. 3. 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 Ch. 124 WASHINGTON LAWS, 1973 1st Ex. Sess.

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)) this 1973 amendatory act.

> Passed the Senate March 9, 1973. Passed the House April 12, 1973. Approved by the Governor April 23, 1973. Filed in Office of Secretary of State April 24, 1973.

CHAPTER 125 [Engrossed Substitute Senate Bill No. 2554] ANIMALS--CRUELTY PREVENTION--COUNTY AUTHORITY

AN ACT Relating to animals; amending section 1, chapter 146, Laws of 1901 and RCW 16.52.020; and adding a new section to chapter 146, Laws of 1901 and to chapter 16.52 RCW.

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

Section 1. Section 1, chapter 146, Laws of 1901 and RCW 16.52.020 are each amended to read as follows:

Any citizens of the state of Washington who have heretofore, or who shall hereafter, incorporate as a body corporate, under the laws of this state as a humane society or as a society for the prevention of cruelty to animals may avail themselves of the privileges of RCW 16.52.010 through 16.52.050, 16.52.070 through 16.52.090 and 16.52.100 through 16.52.180: PROVIDED, That the ((corporate body existing at any given time and first incorporated as aforesaid in any county, shall be the only one entitled to the benefits and privileges of RCW 16.52.100 through 16.52.180; a such county)) legislative authority in each county may grant exclusive authority to exercise the privileges and authority granted by this section to one of more gualified corporations for a period of up to three years based upon ability to fulfill the purposes of this chapter.

> Passed the Senate March 31, 1973. Passed the House April 14, 1973. Approved by the Governor April 23, 1973. Filed in Office of Secretary of State April 24, 1973.