

Notwithstanding any other provision of this chapter or the laws of this state and consistent with the regulations and procedures established by the boards of trustees of the state colleges, the boards of regents of the state universities and the state board for community college education each institution may for Washington residents who are sixty years of age or older:

(1) Waive, in whole or in part, the tuition, operating and services and activities fees for students who qualify under this section and who are enrolled for credit, and

(2) Waive the tuition, operating and services and activities fees for students who qualify under this section, but charge a nominal fee not to exceed five dollars per quarter, or semester, as the case may be, for such students who are enrolled on an audit basis: PROVIDED, That residents enrolling with fee exemptions under this section shall register for not more than two quarter or semester courses at one time on a space available basis, and no new course sections shall be created as a direct result of such registration: PROVIDED FURTHER, That such waivers shall not be available to students who plan to use the course credits gained thereby for increasing credentials or salary schedule increases: PROVIDED FURTHER, That enrollment information concerning fee exemptions awarded under this section shall be maintained separately from other enrollment information but shall not be included in official enrollment reports: PROVIDED, That persons who enroll pursuant to provisions of this section shall not be considered for any purpose in determining student-teacher ratio, nor for any purpose relating to enrollment totals, nor any other statistic which would affect budgetary determinations. Persons enrolling under the provisions of this section shall have, in equal with all other students, access to course counseling services and shall be subject to all course prerequisite requirements.

Passed the House May 26, 1975.

Passed the Senate May 20, 1975.

Approved by the Governor June 3, 1975.

Filed in Office of Secretary of State June 4, 1975.

CHAPTER 158

[House Bill No. 267]

POLLUTION CONTROL FACILITIES—TAX EXEMPTIONS AND CREDITS—APPEALS

AN ACT Relating to revenue and taxation; amending section 11, chapter 139, Laws of 1967 ex. sess. and RCW 82.34.110; amending section 48, chapter 26, Laws of 1967 ex. sess. and RCW 82.03.190; amending section 82.32.160, chapter 15, Laws of 1961 as last amended by section 49, chapter 26, Laws of 1967 ex. sess. and RCW 82.32.160; and creating a new section.

Be it enacted by the Legislature of the State of Washington:

Section 1. Section 5, chapter 139, Laws of 1967 ex. sess. and RCW 82.34.050 are each amended to read as follows:

(1) The original acquisition of a facility by the holder of a certificate shall be exempt from sales tax imposed by chapter 82.08 RCW and use tax imposed by chapter 82.12 RCW when the due date for payment of such taxes is subsequent to

the effective date of the certificate: PROVIDED, That the exemption of this section shall not apply to servicing, maintenance, repairs, and replacement of parts after a facility is complete and placed in operation. Sales and use taxes paid by a holder of a certificate with respect to expenditures incurred for acquisition of a facility prior to the issuance of a certificate covering such facility may be claimed as a tax credit as provided in subsection (2) of this section.

(2) Subsequent to July 30, 1967 the holder of the certificate may, in lieu of accepting the tax exemption provided for in this section, elect to take a tax credit in the total amount of the exemption for the facility covered by such certificate against any future taxes to be paid pursuant to chapters 82.04, 82.12 and 82.16 RCW: PROVIDED, That on and after July 30, 1967 if such person elects to take a tax credit for a facility under this subsection he may not take further credit under RCW 82.04.435.

Sec. 2. Section 11, chapter 139, Laws of 1967 ex. sess. and RCW 82.34.110 are each amended to read as follows:

~~((Any aggrieved person may appeal to the superior court in the county in which the facility is located. Such appeal from the department, the water pollution control commission or the state air pollution control board shall be governed by the terms of chapter 34.04 RCW.))~~ Administrative and judicial review of a decision of the control agency or the department shall be in accordance with the applicable provisions of chapters 34.04, 43.21B, 82.03, and 82.32 RCW, as now or hereafter amended.

Sec. 3. Section 48, chapter 26, Laws of 1967 ex. sess. and RCW 82.03.190 are each amended to read as follows:

Any person having received notice of a denial of a petition or a notice of determination made under RCW 82.32.160 and 82.32.170 may appeal, within thirty days from the date of the notice of such denial or determination, to the board of tax appeals. In the notice of appeal the taxpayer shall set forth the amount of the tax which he contends should be reduced or refunded and the reasons for such reduction or refund, in accordance with rules of practice and procedure prescribed by the board. The appeal shall be perfected by serving a copy of the notice of appeal upon the department of revenue within the time specified herein and by filing the original thereof with proof of service with the clerk of the board: PROVIDED, HOWEVER, That if the notice of appeal relates to an application made to the department of revenue under chapter 82.34 RCW, the taxpayer shall set forth the amount to which the taxpayer claims the credit or exemption should apply, and the grounds for such contention, in accordance with rules of practice and procedure prescribed by the board. If the taxpayer intends that the hearing before the board be held pursuant to the administrative procedure act (chapter 34.04 RCW), the notice of appeal shall also so state. In the event that the notice of appeal does not so state, the department may, within ten days from the date of its receipt of the notice of appeal, file with the clerk of the board notice of its intention that the hearing be held pursuant to the administrative procedure act.

Sec. 4. Section 82.32.160, chapter 15, Laws of 1961 as last amended by section 49, chapter 26, Laws of 1967 ex. sess. and RCW 82.32.160 are each amended to read as follows:

Any person having been issued a notice of additional taxes, delinquent taxes, interest, or penalties assessed by the department of revenue, may within twenty days after the issuance of the original notice of the amount thereof or within the period covered by any extension of the due date thereof granted by the department petition the department in writing for a correction of the amount of the assessment, and a conference for examination and review of the assessment. The petition shall set forth the reasons why the correction should be granted and the amount of the tax, interest, or penalties, which the petitioner believes to be due. The department shall promptly consider the petition and may grant or deny it. If denied, the petitioner shall be notified by mail thereof forthwith. If a conference is granted, the department shall fix the time and place therefor and notify the petitioner thereof by mail. After the conference the department may make such determination as may appear to it to be just and lawful and shall mail a copy of its determination to the petitioner. If no such petition is filed within the twenty day period the assessment covered by the notice shall become final.

The procedures provided for herein shall apply also to a notice denying, in whole or in part, an application for a pollution control tax exemption and credit certificate, with such modifications to such procedures established by departmental rules and regulations as may be necessary to accommodate a claim for exemption or credit.

NEW SECTION. Sec. 5. The provisions of this amendatory act shall be applicable with respect to applications for a pollution control tax exemption and credit certificate made to the department of revenue on or after January 1, 1975.

Passed the House May 26, 1975.

Passed the Senate May 21, 1975.

Approved by the Governor June 3, 1975.

Filed in Office of Secretary of State June 4, 1975.

CHAPTER 159

[Substitute House Bill No. 340]

MUSEUM OF THE UNIVERSITY OF WASHINGTON— ACQUISITION AND DISPOSITION OF DOCUMENTS AND MATERIALS

AN ACT Relating to the museum of the University of Washington; and adding new sections to chapter 30, Laws of 1899 and to chapter 27.40 RCW.

Be it enacted by the Legislature of the State of Washington:

NEW SECTION. Section 1. There is added to chapter 30, Laws of 1899 and to chapter 27.40 RCW a new section to read as follows:

The board of regents may provide, by rule or regulation, for:

(1) The permanent acquisition of documents or materials on loan to the state museum at the University of Washington, if such documents or materials have not been claimed by the owner thereof within ninety days after notice is sent by certified mail, return receipt requested, to the owner at his last known address by the board of regents and if such certified letter be returned because it could not be delivered to the addressee, public notice shall be published by the University of Washington once each week during two successive weeks in a daily newspaper