enforcement of the provisions of this chapter by the county, city or town law enforcement agency and in no event shall such taxation exceed two percent of the gross revenue therefrom less the amount paid for as prizes: PROVIDED FURTHER, That no tax shall be imposed under the authority of this chapter on bingo, raffles or amusement games when such activities or any combination thereof are conducted by any bona fide charitable or non-profit organization as defined in RCW 9.46.020(3), which organization has no paid operating or management personnel and has gross income from bingo, raffles or amusement games, or any combination thereof, not exceeding five thousand dollars per year less the amount paid for as prizes. Taxation of punch boards and pull-tabs shall not exceed five percent of gross receipts.

Passed the House May 31, 1977.

Passed the Senate May 25, 1977.

Approved by the Governor June 10, 1977.

Filed in Office of Secretary of State June 10, 1977.

CHAPTER 199

[House Bill No. 459]

INDUSTRIAL INSURANCE—APPLICATION FOR CHANGE IN COMPENSATION— EFFECTIVE DATE

AN ACT Relating to industrial insurance; and amending section 51.28.040, chapter 23, Laws of 1961 and RCW 51.28.040.

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

Section 1. Section 51.28.040, chapter 23, Laws of 1961 and RCW 51.28.040 are each amended to read as follows:

If change of circumstances warrants an increase or rearrangement of compensation, like application shall be made therefor ((No increase or rearrangement shall be operative for any period prior to application therefor)). Where the application has been granted, compensation and other benefits if in order shall be allowed for periods of time up to sixty days prior to the receipt of such application.

Passed the House June 1, 1977.
Passed the Senate May 26, 1977.
Approved by the Governor June 10, 1977.
Filed in Office of Secretary of State June 10, 1977.

CHAPTER 200

[House Bill No. 642]
DESTROYED PROPERTY——CLAIMS FOR TAX RELIEF

AN ACT Relating to revenue and taxation; and amending section 4, chapter 196, Laws of 1974 ex. sess. as amended by section 3, chapter 120, Laws of 1975 1st ex. sess. and RCW 84.70.020.

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

Section 1. Section 4, chapter 196, Laws of 1974 ex. sess. as amended by section 3, chapter 120, Laws of 1975 1st ex. sess. and RCW 84.70.020 are each amended to read as follows:

Within seventy-five days after the date of destruction, or ((seventy-five days after May 6, 1974, whichever is later)) within the year in which the destruction occurs, the taxpayer, using a form prepared by the department of revenue and provided by the assessor, shall notify the county assessor of his intention to claim the relief provided by RCW 84.70.010 through 84.70.040 as now or hereafter amended. The taxpayer shall also file a copy with the legislative body of the county, which shall serve as a petition for abatement of the tax: PROVIDED, That the form shall contain such information as the department may prescribe. After receipt of the taxpayer's claim, and within thirty days after receipt, the county assessor shall provide the legislative body of the county with his determination of the facts necessary to calculate the amount of relief, if any, to which he believes the taxpayer is entitled. A copy of the assessor's determination shall be sent to the taxpayer.

Passed the House April 4, 1977. Passed the Senate May 31, 1977. Approved by the Governor June 10, 1977. Filed in Office of Secretary of State June 10, 1977.

CHAPTER 201

[House Bill No. 768] HIGHER EDUCATION—DEGREE PROGRAMS

AN ACT Relating to the state colleges; amending section 1, chapter 232, Laws of 1975 1st ex. sess. and RCW 28B.40.205; creating new sections; and adding a new section to chapter 223, Laws of 1969 ex. sess. and to chapter 28B.80 RCW.

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

Section 1. Section 1, chapter 232, Laws of 1975 1st ex. sess. and RCW 28B-.40.205 are each amended to read as follows:

In addition to all other powers and duties given to them by law, Central Washington State College, Eastern Washington State College, and Western Washington State College are hereby authorized to grant any degree through the master's degree to any student who has completed a program of study and/or research in those areas which are determined by the faculty and board of trustees of the college to be appropriate for the granting of such degree: PROVIDED, That before any degree is authorized under this section ((which has no fiscal impact)) it shall be subject to the review and recommendation of the council for postsecondary education((: PROVIDED FURTHER, That any degree permitted under this section having additional fiscal impact shall not be authorized prior to review and recommendation by the council for postsecondary education and approval of the legislature)).

NEW SECTION. Sec. 2. There is added to chapter 223, Laws of 1969 ex. sess. and to chapter 28B.80 RCW a new section to read as follows:

In its review of new degree programs, the council for postsecondary education shall determine if a proposed new program will require appropriations in the current or succeeding fiscal period, or both, which would not be required were the program not initiated. Upon making its recommendation, the council shall transmit copies, with its estimate of the fiscal impact of the program, to the governor and to