

percent of the selling price. The tax imposed under this chapter shall apply to successive retail sales of the same property.

Sec. 3. Section 82.12.020, chapter 15, Laws of 1961 as last amended by section 2, chapter 130, Laws of 1975-'76 2nd ex. sess. and RCW 82.12.020 are each amended to read as follows:

There is hereby levied and there shall be collected from every person in this state a tax or excise for the privilege of using within this state as a consumer any article of tangible personal property purchased at retail, or acquired by lease, gift, repossession, or bailment, or extracted or produced or manufactured by the person so using the same, or otherwise furnished to a person engaged in any business taxable under RCW 82.04.280, subsections (2) or (7). This tax will not apply with respect to the use of any article of tangible personal property purchased, extracted, produced or manufactured outside this state until the transportation of such article has finally ended or until such article has become commingled with the general mass of property in this state. This tax shall apply to the use of every article of tangible personal property, including property acquired at a casual or isolated sale, and including byproducts used by the manufacturer thereof, except as hereinafter provided, irrespective of whether the article or similar articles are manufactured or are available for purchase within this state. Except as provided in subdivision (2) of RCW 82.12.030, payment by one purchaser or user of tangible personal property of the tax imposed by chapter 82.08 or 82.12 RCW shall not have the effect of exempting any other purchaser or user of the same property from the taxes imposed by such chapters. The tax shall be levied and collected in an amount equal to the value of the article used by the taxpayer multiplied by the rate of four and one-half percent: PROVIDED, That from and after the first day of June, 1976, until the thirtieth day of June, (~~(1977)~~) 1979, such tax shall be levied and collected in an amount equal to the value of the article used by the taxpayer multiplied by the rate of four and six-tenths percent.

NEW SECTION. Sec. 4. This 1977 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 House June 21, 1977.

Passed the Senate June 21, 1977.

Approved by the Governor June 30, 1977.

Filed in Office of Secretary of State June 30, 1977.

CHAPTER 325

[House Bill No. 1086]

SCHOOL DISTRICTS—EXCESS LEVIES

AN ACT Relating to revenue and taxation; amending section 84.52.052, chapter 15, Laws of 1961 as last amended by section 1, chapter 4, Laws of 1977 and RCW 84.52.052; amending section 84.52.054, chapter 15, Laws of 1961 as last amended by section 2, chapter 4, Laws of 1977 and RCW 84.52.054; adding new sections to chapter 15, Laws of 1961 and to chapter 84.52 RCW; prescribing an effective date; and declaring an emergency.

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

Section 1. Section 84.52.052, chapter 15, Laws of 1961 as last amended by section 1, chapter 4, Laws of 1977 and RCW 84.52.052 are each amended to read as follows:

The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW 84.52.043 shall not prevent the levy of additional taxes by any taxing district except school districts in which a larger levy is necessary in order to prevent the impairment of the obligation of contracts. Any county, ~~((school district,))~~ metropolitan park district, park and recreation district in class AA counties and counties of the second, eighth and ninth class, sewer district, water district, public hospital district, rural county library district, intercounty rural library district, fire protection district, cemetery district, city or town may levy taxes at a rate in excess of the rate specified in RCW 84.52.050 through 84.52.056 and RCW 84.52.043, or RCW 84.55.010 through 84.55.050, when authorized so to do by the electors of such county, ~~((school district,))~~ metropolitan park district, park and recreation district in class AA counties and counties of the second, eighth and ninth class, sewer district, water district, public hospital district, rural county library district, intercounty rural library district, fire protection district, cemetery district, city or town in the manner set forth in Article VII, section 2(a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended, at a special or general election to be held in the year in which the levy is made ~~((or, in the case of a proposition authorizing levies for support of a school district for a two year period, at a special or general election to be held in the year in which the first annual levy is made: PROVIDED, That once additional tax levies have been authorized for the support of a school district for a two year period, no further additional tax levies for the support of the district for that period may be authorized except for expenditures attributable to an unanticipated increase in student enrollment and for the acquisition of motor vehicles for student transportation))~~.

A special election may be called and the time therefor fixed by the board of county commissioners or other county legislative authority, ~~((board of school directors,))~~ or council, board of commissioners or other governing body of any metropolitan park district, park and recreation district in class AA counties and counties of the second, eighth and ninth class, sewer district, water district, public hospital district, rural county library district, intercounty rural library district, fire protection district, cemetery district, city or town, by giving notice thereof by publication in the manner provided by law for giving notices of general elections, at which special election the proposition authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "yes" and those opposed thereto to vote "no".

Sec. 2. Section 84.52.054, chapter 15, Laws of 1961 as last amended by section 2, chapter 4, Laws of 1977 and RCW 84.52.054 are each amended to read as follows:

The additional tax provided for in subparagraph (a) of the seventeenth amendment to the state Constitution as amended by Amendment 59 and as thereafter amended, and specifically authorized by RCW 84.52.052, as now or hereafter amended, and section 3 and 4 of this amendatory act, shall be set forth in terms of dollars on the ballot of the proposition to be submitted to the voters, together with an estimate of the dollar rate of tax levy that will be required to produce the dollar

amount; and the county assessor, in spreading this tax upon the rolls, shall determine the eventual dollar rate required to produce the amount of dollars so voted upon, regardless of the estimate of dollar rate of tax levy carried in said proposition. In the case of a school district proposition for a two year period, the dollar amount and the corresponding estimate of the dollar rate of tax levy shall be set forth for each of the two years. The dollar amount for each of the two annual levies may be equal or in different amounts.

NEW SECTION. Sec. 3. There is added to chapter 15, Laws of 1961 and to chapter 84.52 RCW a new section to read as follows:

The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW 84.52.043 shall not prevent the levy of additional taxes by school districts, when authorized so to do by the electors of such school district in the manner set forth in Article VII, section 2(a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended, at a special or general election to be held in the year in which the levy is made or, in the case of a proposition authorizing levies for support of a school district for a two year period, at a special or general election to be held in the year in which the first annual levy is made: **PROVIDED**, That once additional tax levies have been authorized for the support of a school district for a two year period, no further additional tax levies for the support of the district for that period may be authorized.

A special election may be called and the time therefor fixed by the board of school directors, by giving notice thereof by publication in the manner provided by law for giving notices of general elections, at which special election the proposition authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "yes" and those opposed thereto to vote "no".

NEW SECTION. Sec. 4. There is added to chapter 15, Laws of 1961, and to chapter 84.52 RCW a new section to read as follows:

The maximum dollar amount which may be levied by or for any school district for maintenance and operation support under the provisions of section 3 of this amendatory act shall be as follows:

(1) For excess levies in 1977 for collection in 1978:

To the extent that any district receives funds through the state apportionment formula in excess of the amount anticipated by such a district when it established its excess levy for collection in 1978 and when such excess can be utilized to relieve special levy burdens, then such a district should place a first priority on reducing its special levy.

(2) For excess levies in 1977 for collection in 1979; for excess levies in 1978 for collection in 1979 and thereafter, the sum of:

(a) That amount equal to ten percent of each school district's prior year basic education allocation converted to one hundred percent of formula; plus

(b) That amount equal to each school district's prior year basic education allocation converted to one hundred percent of formula minus each school district's basic education allocation for such school year.

(3) Excess levies authorized under this 1977 amendatory act or under RCW 84.52.052 shall not be used to increase the average compensation for certificated or classified personnel in any school district: **PROVIDED**, That those school districts

which receive state funds budgeted for a four percent increase in average compensation for certificated or classified personnel respectively shall be allowed to increase such certificated or classified compensation by an amount equal to the percentage increase in the prior year's United States Consumer Price Index minus the state funded four percent, or by an additional two percent, whichever is less: PROVIDED FURTHER, That any school district whose average compensation for certificated or classified personnel respectively is below statewide average compensation level for certificated or classified personnel during the preceding school year, may collect and expend property taxes authorized by this 1977 amendatory act, or under RCW 84.52.052, for the purpose of increasing such district average compensation for certificated or classified personnel up to but not to exceed the statewide average compensation for certificated or classified personnel for the preceding school year: PROVIDED FURTHER, That those contracts which have been negotiated prior to the effective date of this 1977 amendatory act by those school districts for such school year shall not be abrogated by this 1977 amendatory act.

(4) For the purpose of the section, the basic education allocation shall be determined pursuant to RCW 28A.41.130, 28A.41.140, and 28A.41.145, as now or hereafter amended.

"Compensation" for the purposes of this 1977 amendatory act shall mean one hundred and seven percent of each school district's respective average salary for certificated personnel, and one hundred and fourteen percent of each school district's respective average salary for classified personnel.

Certificated personnel shall include those persons employed by a school district in a teaching, instructional, administrative or supervisory capacity and who hold positions as certificated personnel as defined under RCW 28A.01.130, as now or hereafter amended, and every school district superintendent, and any person hired in any manner to fill a position designated as, or which is in fact, that of deputy superintendent or assistant superintendent. Classified personnel shall include those persons employed by a school district other than certificated personnel as defined in this section in a capacity for which certification is not required.

For the purpose of subsection (2) of this section, the superintendent of public instruction may grant local school districts authority to exceed the levy limitations imposed by said subsection: PROVIDED, That said limitations can only be exceeded by an amount that will insure local school districts the ability to raise a total excess levy dollar amount per annual average full time equivalent student which when combined with the basic education allocation is equal to but does not exceed one hundred and four percent of the previous school year's comparable dollars per annual average full time equivalent student.

The superintendent of public instruction shall develop rules and regulations and inform school districts of the pertinent data necessary to carry out the provisions of this 1977 amendatory act.

NEW SECTION. Sec. 5. If any provision of this 1977 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. Sec. 6. This 1977 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 July 1, 1977.

Passed the House June 19, 1977.

Passed the Senate June 19, 1977.

Approved by the Governor June 30, 1977.

Filed in Office of Secretary of State June 30, 1977.

CHAPTER 326

[House Bill No. 1133]

GAMBLING

AN ACT Relating to gambling; amending section 2, chapter 218, Laws of 1973 1st ex. sess. as last amended by section 2, chapter 87, Laws of 1975-'76 2nd ex. sess. and RCW 9.46.020; amending section 3, chapter 218, Laws of 1973 1st ex. sess. as last amended by section 3, chapter 87, Laws of 1975-'76 2nd ex. sess. and RCW 9.46.030; amending section 7, chapter 218, Laws of 1973 1st ex. sess. as last amended by section 4, chapter 87, Laws of 1975-'76 2nd ex. sess. and RCW 9.46.070; amending section 8, chapter 218, Laws of 1973 1st ex. sess. as last amended by section 7, chapter 155, Laws of 1974 ex. sess. and RCW 9.46.080; amending section 10, chapter 218, Laws of 1973 1st ex. sess. and RCW 9.46.100; amending section 1, chapter 87, Laws of 1975-'76 2nd ex. sess. and RCW 9.46.115; amending section 14, chapter 218, Laws of 1973 1st ex. sess. as amended by section 8, chapter 166, Laws of 1975 1st ex. sess. and RCW 9.46.140; amending section 18, chapter 218, Laws of 1973 1st ex. sess. and RCW 9.46.180; amending section 19, chapter 218, Laws of 1973 1st ex. sess. and RCW 9.46.190; amending section 21, chapter 218, Laws of 1973 1st ex. sess. as last amended by section 10, chapter 166, Laws of 1975 1st ex. sess. and RCW 9.46.210; amending section 23, chapter 218, Laws of 1973 1st ex. sess. as last amended by section 5, chapter 155, Laws of 1974 ex. sess. and RCW 9.46.230; adding new sections to chapter 218, Laws of 1973 1st ex. sess. and to chapter 9.46 RCW; prescribing penalties; and declaring an emergency.

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

Section 1. Section 2, chapter 218, Laws of 1973 1st ex. sess. as last amended by section 2, chapter 87, Laws of 1975-'76 2nd ex. sess. and RCW 9.46.020 are each amended to read as follows:

- (1) "Amusement game" means a game played for entertainment in which:
 - (a) The contestant actively participates;
 - (b) The outcome depends in a material degree upon the skill of the contestant;
 - (c) Only merchandise prizes are awarded;
 - (d) The outcome is not in the control of the operator;
 - (e) The wagers are placed, the winners are determined, and a distribution of prizes or property is made in the presence of all persons placing wagers at such game; and
 - (f) Said game is conducted or operated by any agricultural fair, person, association, or organization in such manner and at such locations as may be authorized by rules and regulations adopted by the commission pursuant to this chapter as now or hereafter amended.

Cake walks as commonly known and fish ponds as commonly known shall be treated as amusement games for all purposes under this chapter.

- (2) "Bingo" means a game in which prizes are awarded on the basis of designated numbers or symbols on a card conforming to numbers or symbols selected at random and in which no cards are sold except at the time and place of said game, when said game is conducted by a bona fide charitable or nonprofit organization which does not conduct or allow its premises to be used for conducting bingo on