# CHAPTER 39

### [Substitute Senate Bill No. 2291] TRANSPORTATION EQUIPMENT FUND—PROPERTY TRANSFER VALIDATION

AN ACT Relating to highway funds; amending section 47.08.120, chapter 13, Laws of 1961 and RCW 47.08.120; and adding a new section to chapter 47.08 RCW.

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

Section 1. Section 47.08.120, chapter 13, Laws of 1961 and RCW 47-.08.120 are each amended to read as follows:

There is hereby created in the state treasury a state fund to be known as the "((highway)) transportation equipment fund," the same to be used by the ((highway commission)) department of transportation as a revolving fund to be expended for salaries, wages and operations required for the repair, replacement, purchase and operation of equipment and for purchase of equipment, materials and supplies to be used as follows: (1) In the administration and operation of this fund; and (2) in the administration, maintenance and construction of highways and ((highway)) transportation facilities((; and (3) for the operation by the highway commission of an automobile pool of state owned vehicles)).

The ((highway)) transportation equipment fund shall be credited, in the case of equipment, with a reasonable rental assessed upon the use of such equipment by the various state departments, and in the case of materials and supplies, with a reasonable charge for such materials and supplies. Such credit for rental and charges for materials and supplies shall be charged against the proper appropriation therefor.

Equipment may be rented and materials and supplies may be sold out of this fund to any federal, state, county or city political subdivision or governmental agency. The terms and charges for such rental and the prices for such sale shall be solely within the discretion of the ((highway commission)) <u>department of transportation</u> and its determination of the charge for rental or sale price shall be considered a reasonable rental charge or a reasonable sale price. Any political subdivision or governmental agency shall make payment for such rental or for purchase of such materials or supplies directly to the ((highway)) transportation equipment fund at the office of the ((state highway commission)) department of transportation at Olympia.

<u>NEW SECTION.</u> Sec. 2. There is added to chapter 47.08 RCW a new section to read as follows:

The department of transportation may from time to time, transfer equipment, materials and supplies purchased with appropriations from the motor vehicle fund to the transportation equipment fund with or without charging the transportation equipment fund. The transfer of computer and computer-type equipment and hand-held and mobile radios, acquired with

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motor vehicle fund appropriations, to the transportation equipment fund prior to the effective date of this 1979 act, is ratified and approved. The full charge for computer services provided from this fund shall be paid directly into the fund by the division of the department of transportation, the political subdivision or the other governmental agency receiving the benefit of such services.

Passed the Senate February 13, 1979. Passed the House March 2, 1979. Approved by the Governor March 16, 1979. Filed in Office of Secretary of State March 16, 1979.

### **CHAPTER 40**

### [Engrossed Substitute Senate Bill No. 2304] SPECIAL FUEL TAXATION

AN ACT Relating to the taxation and regulation of special fuel; amending section 2, chapter 175, Laws of 1971 ex. sess. and RCW 82.38.010; amending section 3, chapter 175, Laws of 1971 ex. sess. and RCW 82.38.020; amending section 4, chapter 175, Laws of 1971 ex. sess. as last amended by section 5, chapter 317, Laws of 1977 ex. sess. and RCW 82.38-.030; amending section 1, chapter 42, Laws of 1973 and RCW 82.38.080; amending section 10, chapter 175, Laws of 1971 ex. sess. and RCW 82.38.090; amending section 11, chapter 175, Laws of 1971 ex. sess. as amended by section 3, chapter 156, Laws of 1973 1st ex. sess. and RCW 82.38.100; amending section 12, chapter 175, Laws of 1971 ex. sess. as last amended by section 1, chapter 26, Laws of 1977 and RCW 82.38.110; amending section 13, chapter 175, Laws of 1971 ex. sess. as amended by section 5, chapter 156, Laws of 1973 1st ex. sess. and RCW 82.38.120; amending section 14, chapter 175, Laws of 1971 ex. sess. as amended by section 2, chapter 26, Laws of 1977 and RCW 82.38.130; amending section 15, chapter 175, Laws of 1971 ex. sess. and RCW 82.38.140; amending section 16, chapter 175, Laws of 1971 ex. sess. as amended by section 6, chapter 156, Laws of 1973 1st ex. sess. and RCW 82.38.150; amending section 17, chapter 175, Laws of 1971 ex. sess. and RCW 82.38.160; amending section 18, chapter 175, Laws of 1971 ex. sess. as last amended by section 3, chapter 26, Laws of 1977 and RCW 82-.38.170; amending section 20, chapter 175, Laws of 1971 ex. sess. as last amended by section 8, chapter 156, Laws of 1973 1st ex. sess. and RCW 82.38.190; amending section 22, chapter 175, Laws of 1971 ex. sess. and RCW 82.38.210; amending section 23, chapter 175, Laws of 1971 ex. sess. and RCW 82.38.220; amending section 24, chapter 175, Laws of 1971 ex. sess. and RCW 82.38.230; amending section 27, chapter 175, Laws of 1971 ex. sess. and RCW 82.38.260; amending section 28, chapter 175, Laws of 1971 ex. sess. as amended by section 4, chapter 26, Laws of 1977 and RCW 82.38.270; adding new sections to chapter 175, Laws of 1971 ex. sess. and to chapter 82.38 RCW; and adding a new section to chapter 175, Laws of 1971 ex. sess. and to chapter 82.38 RCW to be codified as RCW 82.38.235.

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

Section 1. Section 2, chapter 175, Laws of 1971 ex. sess. and RCW 82-.38.010 are each amended to read as follows:

The purpose of this chapter is to supplement the Motor Vehicle Fuel Tax Act, chapter 82.36 RCW, by imposing a tax upon ((the use, within this state, of)) all fuels not taxed under said Motor Vehicle Fuel Tax Act((, and to require the collection of the tax from the vendee in anticipation of a sub-sequent taxable incident when the fuel is delivered into the fuel supply tank