and penalties for such additional vehicle or vehicles which should have been registered, have been paid. The fees, interest, and penalties determined to be due and owing under the provisions of this paragraph shall be a lien upon all the property of the applicant, and such lien shall attach at the time the audit report has been mailed to such applicant by the department, and shall have the effect of an execution duly levied on such property and shall so remain until said additional fees, interest, and penalties so determined, are paid, or a sufficient amount of such property sold for the payment thereof. The department may make arrangements with agencies of other jurisdictions administering motor vehicle registration laws for joint audits of any such owner. No assessment for deficiency or claim for credit may be made for any period for which records are no longer required. Any sums found to be due and owing upon audit shall bear interest of ((six)) one percent per month from the date when they should have been paid until the date of actual payment. If the audit discloses a deliberate and wilful intent to evade the requirements of payment under RCW 46.85.110 and 46.85.120, a penalty of ten percent shall also be assessed.

If the audit discloses that an overpayment to the state in excess of twenty-five dollars has been made, the department shall certify such overpayment to the state treasurer who shall issue a warrant for such overpayment to the vehicle operator.

All carriers registered under the provisions of this chapter shall maintain detailed mileage records on an individual vehicle basis. Such operating records shall be prepared for each trip and shall include dates, origin and destination points, total miles traveled, miles traveled in each state, vehicle equipment number, driver's full name, and all other information pertinent to the particular trip.

Passed the House May 2, 1979.
Passed the Senate April 30, 1979.
Approved by the Governor May 10, 1979.
Filed in Office of Secretary of State May 10, 1979.

CHAPTER 150

[Substitute Senate Bill No. 2192]
STATE EMPLOYEES——SICK LEAVE REMUNERATION

AN ACT Relating to state employees; establishing an attendance incentive program; and adding a new section to chapter 41.04 RCW.

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

NEW SECTION. Section 1. There is added to chapter 41.04 RCW a new section to read as follows:

As used in this section the term "eligible employee" means any employce of the state, other than teaching and research faculty at institutions of higher education, entitled to accumulate sick leave and for whom accurate sick leave records have been maintained: PROVIDED, That no employee may receive compensation under this section for any portion of sick leave accumulated at a rate in excess of one day per month.

An attendance incentive program is established for all eligible employees. In January of the year following any year in which a minimum of sixty days of sick leave is accrued, and each January thereafter, any eligible employee may receive remuneration for unused sick leave accumulated in the previous year at a rate equal to one day's monetary compensation of the employee for each four full days of accrued sick leave in excess of sixty days. Sick leave for which compensation has been received shall be deducted from accrued sick leave at the rate of four days for every one day's monetary compensation.

At the time of retirement from state service or death, an eligible employee shall receive remuneration at a rate equal to one day's current monetary compensation of the employee for each four full days of accrued sick leave.

Moneys received under this section shall not be included for the purpose of computing a retirement allowance under any public retirement system in this state.

This section shall be administered, and rules shall be promulgated to carry out its purposes, by the state personnel board and the higher education personnel board for persons subject to chapters 41.06 and 28B.16 RCW, respectively, and by their respective personnel authorities for other eligible employees: PROVIDED, That determination of classes of eligible employees shall be subject to approval by the office of financial management.

Should the legislature revoke any benefits granted under this section, no affected employee shall be entitled thereafter to receive such benefits as a matter of contractual right.

Passed the Senate April 28, 1979.
Passed the House April 25, 1979.
Approved by the Governor May 10, 1979.
Filed in Office of Secretary of State May 10, 1979.

CHAPTER 151

[Engrossed Substitute Senate Bill No. 2317]
WORKERS' COMPENSATION—REDUCTIONS BASED ON RECEIPT OF
FEDERAL BENEFITS—OVERPAYMENT RECOVERY

AN ACT Relating to reductions in workers' compensation based on receipt of federal benefits; amending section 3, chapter 286, Laws of 1975 1st ex. sess. as amended by section 19, chapter 323, Laws of 1977 ex. sess. and RCW 51.32.220; adding a new section to chapter 51.32 RCW; creating a new section; and declaring an emergency.