

be deemed to be harvested in the county of entry, and the sheriff of that county may validate the permit as if the products were so harvested, except that the permit shall also indicate the actual harvest site outside the state.

(5) A cedar processor shall comply with RCW 76.48.096 by requiring a person transporting specialized forest products into this state from any other state or province to display a specialized forest products permit, or true copy thereof, or other document indicating the true origin of the specialized forest products as being outside the state. The cedar processor shall make and maintain a record of the purchase, taking possession, or retention of cedar products and cedar salvage in compliance with RCW 76.48.094.

(6) If, pursuant to official inquiry, investigation, or other authorized proceeding regarding specialized forest products not covered by a valid specialized forest products permit or other acceptable document, the inspecting law enforcement officer has probable cause to believe that the specialized forest products were harvested in this state or wrongfully obtained in another state or province, the officer may take into custody and detain, for a reasonable time, the specialized forest products, all supporting documents, invoices, and bills of lading, and the vehicle in which the products were transported until the true origin of the specialized forest products can be determined.

NEW SECTION. Sec. 16. Section 10, chapter 47, Laws of 1967 ex. sess. and RCW 76.48.090 are each repealed.

NEW SECTION. Sec. 17. If any provision of this 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.

Passed the House March 21, 1979.  
 Passed the Senate April 12, 1979.  
 Approved by the Governor April 27, 1979.  
 Filed in Office of Secretary of State April 27, 1979.

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## CHAPTER 95

[Substitute House Bill No. 291]

### EXCISE AND PROPERTY TAXES—COLLECTION AND ENFORCEMENT— TAX STATEMENTS, LATE MAILING

AN ACT Relating to revenue and taxation; amending section 82.32.030, chapter 15, Laws of 1961 as amended by section 77, chapter 278, Laws of 1975 1st ex. sess. and RCW 82.32-.030; amending section 82.32.060, chapter 15, Laws of 1961 as last amended by section 17, chapter 299, Laws of 1971 ex. sess. and RCW 82.32.060; amending section 82.32.130, chapter 15, Laws of 1961 as last amended by section 81, chapter 278, Laws of 1975 1st ex. sess. and RCW 82.32.130; amending section 82.32.340, chapter 15, Laws of 1961 as last amended by section 184, chapter 151, Laws of 1979 and RCW 82.32.340; creating new sections; and declaring an emergency.

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

Section 1. Section 82.32.030, chapter 15, Laws of 1961 as amended by section 77, chapter 278, Laws of 1975 1st ex. sess. and RCW 82.32.030 are each amended to read as follows:

If any person engages in any business or performs any act upon which a tax is imposed by the preceding chapters, he shall, whether taxable or not, under such rules and regulations as the department of revenue shall prescribe, apply for and obtain from the department ~~((; upon payment of a fee of one dollar;))~~ a registration certificate upon making a nonrefundable deposit of twenty-five dollars which shall be credited to the taxpayer's account. Such registration certificate shall be personal and nontransferable and shall be valid as long as the taxpayer continues in business and pays the tax accrued to the state. In case business is transacted at two or more separate places by one taxpayer, a separate registration certificate for each place at which business is transacted with the public shall be required, but, for such additional certificates no ~~((fee))~~ deposit shall be required. Each certificate shall be numbered and shall show the name, residence, and place and character of business of the taxpayer and such other information as the department of revenue deems necessary and shall be posted in a conspicuous place at the place of business for which it is issued. Where a place of business of the taxpayer is changed, the taxpayer must return to the department the existing certificate, and a new certificate will be issued for the new place of business free of charge. No person shall engage in any business taxable hereunder without being registered in compliance with the provisions of this section, except that the department, by general regulation, may provide for the issuance of certificates of registration to temporary places of business without requiring the ~~((payment of any fee))~~ deposit.

Sec. 2. Section 82.32.130, chapter 15, Laws of 1961 as last amended by section 81, chapter 278, Laws of 1975 1st ex. sess. and RCW 82.32.130 are each amended to read as follows:

Notwithstanding any other law, any notice or order required by this title to be mailed to any taxpayer may be served in the manner prescribed by law for personal service of summons and complaint in the commencement of actions in the superior courts of the state, but if the notice or order is mailed, it shall be ~~((sent by mail;))~~ addressed to the address of the taxpayer as shown by the records of the department of revenue, or, if no such address is shown, to such address as the department is able to ascertain by reasonable effort. Failure of the taxpayer to receive such notice or order whether served or mailed shall not release the taxpayer from any tax or any increases or penalties thereon.

Sec. 3. Section 82.32.340, chapter 15, Laws of 1961 as last amended by section 184, chapter 151, Laws of 1979 and RCW 82.32.340 are each amended to read as follows:

Any tax or penalty which the department of revenue deems to be uncollectible, may be transferred from accounts receivable, subject to approval by

the director of financial management, to a suspense account and cease to be accounted an asset(~~(-PROVIDED, That)~~). Any item transferred shall continue to be a debt due the state from the taxpayer and may at any time within twelve years from the filing of a warrant covering such amount with the clerk of the superior court be transferred back to accounts receivable for the purpose of collection(~~(-PROVIDED FURTHER, )~~). The department of revenue may charge off as finally uncollectible any tax or penalty which it deems uncollectible at any time after twelve years from the date ~~((of the filing of a warrant covering such tax and penalty with the clerk of the superior court after))~~ that the last tax return for the delinquent taxpayer was or should have been filed if the department of revenue and the attorney general are satisfied that there are no available and lawful means by which such tax or penalty may thereafter be collected.

After any tax or penalty has been charged off as finally uncollectible under the provisions of this section, the department of revenue may destroy any or all files and records pertaining to the liability of any taxpayer for such tax or penalty.

The department of revenue, subject to the approval of the state records committee, may at the expiration of five years after the close of any taxable year, destroy any or all files and records pertaining to the tax liability of any taxpayer for such taxable year, who has fully paid all taxes, penalties and interest for such taxable year, or any preceding taxable year for which such taxes, penalties and interest have been fully paid. In the event that such files and records are reproduced on film pursuant to RCW 40.20.020 for use in accordance with RCW 40.20.030, the original files and records may be destroyed immediately after reproduction and such reproductions may be destroyed at the expiration of the above five year period, subject to the approval of the state records committee.

Sec. 4. Section 82.32.060, chapter 15, Laws of 1961 as last amended by section 17, chapter 299, Laws of 1971 ex. sess. and RCW 82.32.060 are each amended to read as follows:

If, upon receipt of an application by a taxpayer for a refund or for an audit of his records, or upon an examination of the returns or records of any taxpayer, it is determined by the department that within the ~~((two years immediately preceding the receipt by the department of the application by the taxpayer for a refund or for an audit, or, in the absence of such an application, within the two years immediately preceding the commencement by the department of such examination;))~~ statutory period for assessment of taxes prescribed by RCW 82.32.050 a tax has been paid in excess of that properly due, the excess amount paid within such period ~~((of two years))~~ shall be credited to the taxpayer's account or shall be refunded to the taxpayer, at his option. ~~((Except as to the utilization by the taxpayer of the credits in computing tax authorized by RCW 82.04.435, application for which credits must be made within two years of payment of the taxes giving~~

~~rise to such credits, no refund or credit shall be allowed with respect to any payments made to the department more than two years before the date of such application or examination. Where a refund or credit may not be made because of the lapse of said two year period, the amount of the refund or credit which would otherwise be allowable for the portion of the statutory assessment period preceding the two year period may be offset against the amount of any tax deficiency which may be determined by the department for such statutory assessment period.))~~ No refund or credit shall be made for taxes paid more than four years prior to the beginning of the calendar year in which the refund application is made or examination of records is completed.

Notwithstanding the foregoing limitations there shall be refunded or credited to taxpayers engaged in the performance of United States government contracts or subcontracts the amount of any tax paid, measured by that portion of the amounts received from the United States, which taxpayer is required by contract or applicable federal statute to refund or credit to the United States, if claim for such refund is filed by the taxpayer with the department within one year of the date that the amount of the refund or credit due to the United States is finally determined and filed within four years of the date on which the tax was paid: PROVIDED, That no interest shall be allowed on such refund.

Any such refunds shall be made by means of vouchers approved by the department and by the issuance of state warrants drawn upon and payable from such funds as the legislature may provide.

Any judgment for which a recovery is granted by any court of competent jurisdiction, not appealed from, for tax, penalties, and interest which were paid by the taxpayer, and costs, in a suit by any taxpayer shall be paid in like manner, upon the filing with the department of a certified copy of the order or judgment of the court. Except as to the credits in computing tax authorized by RCW 82.04.435, interest at the rate of three percent per annum shall be allowed by the department and by any court on the amount of any refund or recovery allowed to a taxpayer for taxes, penalties, or interest paid by him after May 1, 1949, and interest at the same rate shall be allowed on any judgment recovered by a taxpayer for taxes, penalties, or interest paid after such date.

NEW SECTION. Sec. 5. Notwithstanding any provision of law to the contrary, in the event any county treasurer has not provided tax statements to taxpayers in his county prior to April 1, 1979, such treasurer shall provide such statements as soon thereafter as is practicable, and such taxes shall be due and payable on the thirtieth day following the mailing of such tax statements after which date, and not before, all taxes on real and personal property in such county shall become delinquent, and interest at the rate of eight percent per annum shall be charged upon such unpaid taxes and upon unpaid personal property taxes from the date of delinquency until

paid: PROVIDED, That when the total amount of tax on any lot, block or tract of real property payable by one person is ten dollars or more and if one-half of such tax be paid on or before the said due date, then the time for payment of the remainder thereof shall be extended and said remainder shall be due and payable on or before the thirty-first day of October following, after which date such remaining one-half shall become delinquent, and interest at the rate of eight percent per annum shall be charged upon said remainder from the date of delinquency until paid: PROVIDED, FURTHER, That when the total amount of personal property taxes falling due in any year, payable by one person, is ten dollars or more, and if one-half of such taxes be paid on or before said due date then the time for payment of the remainder thereof shall be extended and said remainder shall be due and payable on or before the thirty-first day of October following, after which date such remaining one-half shall become delinquent, and interest at the rate of eight percent per annum shall be charged upon said remainder from the date of delinquency until paid: PROVIDED, FURTHER, That this section shall expire on December 31, 1979. This section 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.

NEW SECTION. Sec. 6. The provisions of chapter 82.32 RCW, insofar as applicable, shall have full force and application with respect to the tax imposed under RCW 82.04.291, as amended and recodified.

Any reference in chapter 6, Laws of 1979 or any other statute to RCW 82.04.291 shall be deemed to apply to RCW 82.04.291 as renumbered and recodified as a section of chapter 84.33 RCW.

This section is necessary for the immediate preservation of the public peace, health, and safety, the support of state government and its existing public institutions and shall take effect immediately.

Passed the House April 26, 1979.

Passed the Senate April 23, 1979.

Approved by the Governor April 27, 1979.

Filed in Office of Secretary of State April 27, 1979.

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## CHAPTER 96

[Substitute House Bill No. 500]

### STATE RETIREMENT BENEFICIARIES—MONTHLY BENEFITS

AN ACT Relating to retirement systems; adding a new section to chapter 41.40 RCW; adding a new section to chapter 41.32 RCW; adding a new section to chapter 43.43 RCW; adding a new section to chapter 2.12 RCW; adding a new section to chapter 28B.10 RCW; making appropriations; and declaring an emergency.

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