

computed by the director. The employer of record at the time the service was rendered shall be obligated for the employer contribution in accordance with the schedule established for employees under RCW 41.26.450 with interest as computed by the director. The payment shall be made within sixty days of billing or upon such terms and conditions as are established by the director. The service recovery payments must be completed within five years of the date of election or prior to retirement, whichever occurs first.

(9) When payments were made directly by the state of Washington to a prior public retirement system as part of the retirement system's funding program, the contributions shall not be affected or transferred as a result of any action called for in this section.

Passed the Senate February 1, 1980.

Passed the House February 28, 1980.

Approved by the Governor March 12, 1980.

Filed in Office of Secretary of State March 12, 1980.

CHAPTER 131

[Engrossed Substitute Senate Bill No. 3629]

ALCOHOL—MOTOR VEHICLE FUEL—TAX EXEMPTIONS

AN ACT Relating to alcohol fuels; amending section 82.36.280, chapter 15, Laws of 1961 as last amended by section 1, chapter 138, Laws of 1972 ex. sess. and RCW 82.36.280; adding a new section to chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; adding a new section to chapter 82.36 RCW; adding a new section to chapter 82.38 RCW; and providing an expiration date.

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

NEW SECTION. Section 1. There is added to chapter 82.08 RCW a new section to read as follows:

The tax imposed by RCW 82.08.020 shall not apply to alcohol that is sold in this state for use solely as fuel in motor vehicles, farm implements and machines, or implements of husbandry.

NEW SECTION. Sec. 2. There is added to chapter 82.12 RCW a new section to read as follows:

The tax imposed by RCW 82.12.020 shall not apply to alcohol that is sold in this state for use solely as fuel in motor vehicles, farm implements and machines, or implements of husbandry.

NEW SECTION. Sec. 3. There is added to chapter 82.36 RCW a new section to read as follows:

Alcohol of any proof that is sold in this state for use as fuel in motor vehicles, farm implements and machines, or implements of husbandry is exempt from the motor vehicle fuel tax under this chapter.

NEW SECTION. Sec. 4. There is added to chapter 82.38 RCW a new section to read as follows:

Alcohol of any proof that is sold in this state for use as fuel in motor vehicles is exempt from the special fuel tax under this chapter.

Sec. 5. Section 82.36.280, chapter 15, Laws of 1961 as last amended by section 1, chapter 138, Laws of 1972 ex. sess. and RCW 82.36.280 are each amended to read as follows:

Any person who uses any motor vehicle fuel for the purpose of operating any internal combustion engine not used on or in conjunction with any motor vehicle licensed to be operated over and along any of the public highways, and as the motive power thereof, upon which motor vehicle fuel excise tax has been paid, shall be entitled to and shall receive a refund of the amount of the motor vehicle fuel excise tax paid on each gallon of motor vehicle fuel so used, whether such motor vehicle excise tax has been paid either directly to the vendor from whom the motor vehicle fuel was purchased or indirectly by adding the amount of such excise tax to the price of such fuel. No refund shall be made for motor vehicle fuel consumed by any motor vehicle as herein defined that is required to be registered and licensed as provided in chapter 46.16 RCW; and is operated over and along any public highway except that a refund shall be allowed for motor vehicle fuel consumed:

(1) In a motor vehicle owned by the United States that is operated off the public highways for official use;

(2) By auxiliary equipment not used for motive power, provided such consumption is accurately measured by a metering device that has been specifically approved by the department or is established by either of the following formulae:

(a) For fuel used in pumping fuel or heating oils by a power take-off unit on a delivery truck, refund shall be allowed claimant for tax paid on fuel purchased at the rate of three-fourths of one gallon for each one thousand gallons of fuel delivered: PROVIDED, That claimant when presenting his claim to the department in accordance with the provisions of this chapter, shall provide to said claim, invoices of fuel oil delivered, or such other appropriate information as may be required by the department to substantiate his claim; or

(b) For fuel used in operating a power take-off unit on a cement mixer truck or load compactor on a garbage truck, claimant shall be allowed a refund of twenty-five percent of the tax paid on all fuel used in such a truck; and

(3) Before December 31, 1986, in a commercial vehicle as defined in RCW 46.04.140 or a farm vehicle as defined in RCW 46.04.181, if the motor vehicle fuel consumed contains nine and one-half percent or more by volume of alcohol and the commercial vehicle or farm vehicle is operated off the public highways of this state.

NEW SECTION. Sec. 6. Sections 1 through 4 of this 1980 act shall expire December 31, 1986.

Passed the Senate March 3, 1980.

Passed the House February 28, 1980.

Approved by the Governor March 12, 1980.

Filed in Office of Secretary of State March 12, 1980.

CHAPTER 132

[House Bill No. 1870]

HAZARDOUS MATERIALS TRANSPORTATION, BILLS OF LADING COLOR—
COMMON CARRIER VIOLATIONS, PENALTIES, ENFORCEMENT

AN ACT Relating to common carriers; amending section 81.29.020, chapter 14, Laws of 1961 and RCW 81.29.020; amending section 81.80.230, chapter 14, Laws of 1961 and RCW 81.80.230; amending section 81.80.330, chapter 14, Laws of 1961 and RCW 81.80.330; and providing an effective date.

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

Section 1. Section 81.29.020, chapter 14, Laws of 1961 and RCW 81.29.020 are each amended to read as follows:

Any common carrier receiving property for transportation wholly within the state of Washington from one point in the state of Washington to another point in the state of Washington, shall issue a receipt or bill of lading therefor, and shall be liable to the lawful holder thereof for any loss, damage, or injury to such property caused by it, or by any common carrier to which such property may be delivered, or over whose line or lines such property may pass when transported on a through bill of lading, and no contract, receipt, rule, regulation, or other limitation of any character whatsoever, shall exempt such common carrier from the liability imposed; and any such common carrier so receiving property for transportation wholly within the state of Washington, or any common carrier delivering said property so received and transported, shall be liable to the lawful holder of said receipt or bill of lading, or to any party entitled to recover thereon, whether such receipt or bill of lading has been issued or not, for the full actual loss, damage, or injury to such property caused by it or by any such common carrier to which such property may be delivered, or over whose line or lines such property may pass, when transported on a through bill of lading, notwithstanding any limitation of liability or limitation of the amount of recovery, or representation or agreement as to value in any such receipt or bill of lading, or in any contract, rule, or regulation, or in any tariff filed with the commission; and any such limitation, without respect to the manner or form in which it is sought to be made, is hereby declared to be unlawful and void: PROVIDED, HOWEVER, That the provisions hereof respecting liability for full actual loss, damage, or injury, notwithstanding