

failure of the commissioner to send, or the insurer to receive, the notice or forms.

Sec. 2. Section .14.06, chapter 79, Laws of 1947 and RCW 48.14.060 are each amended to read as follows:

(1) Any insurer failing to file its tax statement and to pay the specified tax or prepayment of tax on premiums ~~((for more than thirty days after date due shall be liable to a penalty of twenty-five dollars for each additional day of delinquency))~~ by the last day of the month in which the tax becomes due shall be assessed a penalty of five percent of the amount of the tax; and if the tax is not paid within forty-five days after the due date, the insurer shall be assessed a total penalty of ten percent of the amount of the tax; and if the tax is not paid within sixty days of the due date, the insurer shall be assessed a total penalty of twenty percent of the amount of the tax. In such event the tax may be collected by distraint, and the penalty recovered by any action instituted by the commissioner in any court of competent jurisdiction. The amount of any such penalty collected shall be paid to the state treasurer and credited to the general fund.

(2) At his discretion the commissioner may revoke the certificate of authority of any such delinquent insurer, such certificate of authority not to be reissued until all taxes, prepayments of tax, and penalties incurred by the insurer have been fully paid and the insurer has otherwise qualified for the certificate of authority.

NEW SECTION. Sec. 3. This 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 February 18, 1981.

Passed the Senate February 17, 1981.

Approved by the Governor February 19, 1981.

Filed in Office of Secretary of State February 19, 1981.

CHAPTER 7

[Substitute House Bill No. 208]

EXCISE TAXES—PAYMENT OF

AN ACT Relating to excise taxation; amending section 82.32.090, chapter 15, Laws of 1961 as last amended by section 1, chapter 179, Laws of 1971 ex. sess. and RCW 82.32.090; adding a new section to chapter 82.32 RCW; repealing section 82.04.490, chapter 15, Laws of 1961, section 45, chapter 278, Laws of 1975 1st ex. sess. and RCW 82.04.490; repealing section 82.08.070, chapter 15, Laws of 1961, section 8, chapter 293, Laws of 1961, section 8, chapter 299, Laws of 1971 ex. sess. and RCW 82.08.070; repealing section 82.12.050, chapter 15, Laws of 1961, section 53, chapter 278, Laws of 1975 1st ex. sess. and RCW 82.12.050; repealing section 82.16.070, chapter 15, Laws of 1961, section 14, chapter 293, Laws of 1961, section 56, chapter 278, Laws of 1975 1st ex. sess. and RCW 82.16.070; adding a new section to chapter 82.04 RCW; and providing an effective date.

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

NEW SECTION. Section 1. There is added to chapter 82.32 RCW a new section to read as follows:

For tax payments due for the taxable activities occurring in and after the month of September, 1981, through April, 1982, the taxes imposed in chapters 82.04, 82.08, 82.12, 82.14, and 82.16 RCW are due and payable within twenty-five days following the end of the month in which the taxable activities occur. For tax payments due for taxable activities occurring after April, 1982, and through April, 1983, these taxes are due and payable within twenty days following the end of the month in which the taxable activities occur. For tax payments due for taxable activities occurring after April, 1983, these taxes are due and payable within fifteen days following the end of the month in which the taxable activities occur.

The department of revenue may relieve any taxpayer or class of taxpayers from the obligation of remitting monthly and may require the return to cover other longer reporting periods, but in no event may returns be filed for a period greater than one year.

The department of revenue may also require verified annual returns from any taxpayer, setting forth such additional information as it may deem necessary to correctly determine tax liability.

Sec. 2. Section 82.32.090, chapter 15, Laws of 1961 as last amended by section 1, chapter 179, Laws of 1971 ex. sess. and RCW 82.32.090 are each amended to read as follows:

If payment of any tax due is not received by the department of revenue by the ~~((last day of the month in which the tax becomes))~~ due date, there shall be assessed a penalty of five percent of the amount of the tax; and if the tax is not received by the last day of the month ~~((next succeeding the month))~~ in which the due date falls, there shall be assessed a total penalty of ten percent of the amount of the tax; and if the tax is not received by the last day of the ~~((second))~~ month next succeeding the month in which the due date falls, there shall be assessed a total penalty of twenty percent of the amount of the tax. No penalty so added shall be less than two dollars.

If payment of any tax is received within the first ten days of the month next succeeding the month in which the tax is payable, the amount of such payment shall be credited to, and shall be treated for all purposes as having been collected during, the fiscal year which includes the month preceding the month in which such due date falls. Effective June 30, 1985, and thereafter if the payment of any tax is received during the first twenty-five days in the month in which the tax is payable, the amount of such payment shall be credited to, and shall be treated for all purposes as having been collected during, the fiscal year which includes the month preceding the month in which such due date falls.

If a warrant be issued by the department of revenue for the collection of taxes, increases, and penalties, there shall be added thereto a penalty of five percent of the amount of the tax, but not less than five dollars.

Notwithstanding the foregoing, the aggregate of penalties imposed under this chapter for failure to file a return, late payment of any tax, increase, or penalty, or issuance of a warrant shall not exceed twenty-five percent of the tax due, or seven dollars, whichever is greater.

***NEW SECTION. Sec. 3.** *There is added to chapter 82.04 RCW a new section to read as follows:*

In computing tax under this chapter, a person collecting tax under chapters 82.08 and 82.12 RCW may credit against the amount of the tax otherwise due under this chapter one-fourth of one percent of the tax collected under chapters 82.08 and 82.12 RCW as compensation for collecting the tax and complying with reporting requirements.

*Sec. 3. was vetoed, see message at end of chapter.

NEW SECTION. Sec. 4. The following acts or parts of acts are each repealed:

(1) Section 82.04.490, chapter 15, Laws of 1961, section 45, chapter 278, Laws of 1975 1st ex. sess. and RCW 82.04.490;

(2) Section 82.08.070, chapter 15, Laws of 1961, section 8, chapter 293, Laws of 1961, section 8, chapter 299, Laws of 1971 ex. sess. and RCW 82.08.070;

(3) Section 82.12.050, chapter 15, Laws of 1961, section 53, chapter 278, Laws of 1975 1st ex. sess. and RCW 82.12.050; and

(4) Section 82.16.070, chapter 15, Laws of 1961, section 14, chapter 293, Laws of 1961, section 56, chapter 278, Laws of 1975 1st ex. sess. and RCW 82.16.070.

NEW SECTION. Sec. 5. This act shall take effect September 1, 1981.

Passed the House February 3, 1981.

Passed the Senate February 18, 1981.

Approved by the Governor February 19, 1981, with the exception of Section 3, which is vetoed.

Filed in Office of Secretary of State February 19, 1981.

Note: Governor's explanation of partial veto is as follows:

"I am returning herewith without my approval as to one section of Substitute House Bill 208 entitled:

AN ACT Relating to excise taxation.

Section 3 of this bill allows those who collect retail sales tax to keep one-fourth percent of the tax they collect as compensation for collecting the tax.

The principle that taxpayers should not be compensated for complying with tax laws has long been accepted by federal, state, and local governments in the United States with only minor exceptions. I believe it would be unwise to depart from that principle at this time. To award retail sales taxpayers a subsidy estimated to be nearly \$8 million during the 1981-83 biennium, while the state faces serious financial problems, demonstrates an indefensible order of priorities.

With the exception of Section 3, which I have vetoed, the remainder of Substitute House Bill 208 is approved."

CHAPTER 8

[Substitute House Bill No. 245]

PUBLIC ASSISTANCE SERVICES—ELIGIBILITY, STANDARDS—MCNEILL ISLAND OPERATION

AN ACT Relating to social and health services; reenacting and amending section 74.04.005, chapter 26, Laws of 1959 as last amended by section 1, chapter 84, Laws of 1980 and by section 1, chapter 174, Laws of 1980 and RCW 74.04.005; amending section 74.04.015, chapter 26, Laws of 1959 as last amended by section 296, chapter 141, Laws of 1979 and RCW 74.04.015; amending section 74.04.050, chapter 26, Laws of 1959 as amended by section 3, chapter 228, Laws of 1963 and RCW 74.04.050; amending section 74.04.200, chapter 26, Laws of 1959 as amended by section 302, chapter 141, Laws of 1979 and RCW 74.04.200; amending section 6, chapter 172, Laws of 1969 ex. sess. and RCW 74.04.510; amending section 3, chapter 10, Laws of 1973 2nd ex. sess. and RCW 74.04.620; amending section 6, chapter 10, Laws of 1973 2nd ex. sess. and RCW 74.04.650; amending section 74.08.025, chapter 26, Laws of 1959 as last amended by section 1, chapter 79, Laws of 1980 and RCW 74.08.025; amending section 74.08.040, chapter 26, Laws of 1959 and RCW 74.08.040; amending section 10, chapter 172, Laws of 1969 ex. sess. and RCW 74.08.043; amending section 74.08.120, chapter 26, Laws of 1959 as last amended by section 326, chapter 141, Laws of 1979 and RCW 74.08.120; amending section 2, chapter 51, Laws of 1973 1st ex. sess. and RCW 74.08.540; amending section 74.09.010, chapter 26, Laws of 1959 as amended by section 333, chapter 141, Laws of 1979 and RCW 74.09.010; amending section 4, chapter 30, Laws of 1967 ex. sess. as last amended by section 4, chapter 169, Laws of 1971 ex. sess. and RCW 74.09.510; amending section 5, chapter 30, Laws of 1967 ex. sess. as last amended by section 344, chapter 141, Laws of 1979 and RCW 74.09.520; amending section 74.12.010, chapter 26, Laws of 1959 as last amended by section 350, chapter 141, Laws of 1979 and RCW 74.12.010; adding new sections to chapter 74.08 RCW; adding a new section to chapter 74.09 RCW; creating a new section; repealing section 2, chapter 174, Laws of 1980 and RCW 74.04.001; repealing section 74.04.250, chapter 26, Laws of 1959 and RCW 74.04.250; repealing section 1, chapter 35, Laws of 1973 1st ex. sess. and RCW 74.08.047; repealing section 2, chapter 35, Laws of 1973 1st ex. sess. and RCW 74.08.048; repealing section 74.08.112, chapter 26, Laws of 1959 and RCW 74.08.112; repealing section 74.09.020, chapter 26, Laws of 1959 and RCW 74.09.020; repealing section 74.09.030, chapter 26, Laws of 1959, section 334, chapter 141, Laws of 1979 and RCW 74.09.030; repealing section 74.09.070, chapter 26, Laws of 1959, section 336, chapter 141, Laws of 1979 and RCW 74.09.070; repealing section 74.10.010, chapter 26, Laws of 1959, section 346, chapter 141, Laws of 1979 and RCW 74.10.010; repealing section 74.10.020, chapter 26, Laws of 1959, section 5, chapter 169, Laws of 1971 ex. sess. and RCW 74.10.020; repealing section 74.10.030, chapter 26, Laws of 1959, section 347, chapter 141, Laws of 1979 and RCW 74.10.030; repealing section 74.10.070, chapter 26, Laws of 1959, section 348, chapter 141, Laws of 1979 and RCW 74.10.070; repealing section 1, chapter 60, Laws of 1967 ex. sess., section 349, chapter 141, Laws of 1979 and RCW 74.10.090; repealing section 2, chapter 60, Laws of 1967 ex. sess. and RCW 74.10.100; providing an expiration date; and declaring an emergency.

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

Section 1. Section 74.04.005, chapter 26, Laws of 1959 as last amended by section 1, chapter 84, Laws of 1980 and by section 1, chapter 174, Laws of 1980 and RCW 74.04.005 are each reenacted and amended to read as follows:

For the purposes of this title, unless the context indicates otherwise, the following definitions shall apply: