

district, road district, rural county library district, intercounty rural library district, fire protection district, cemetery district, city, or town in the manner set forth in Article VII, section 2(a) of the Constitution of this state, as amended by Amendment 64 and as thereafter amended, at a special or general election to be held in the year in which the levy is made.

A special election may be called and the time therefor fixed by the county legislative authority, or council, board of commissioners, or other governing body of any metropolitan park district, park and recreation service area, park and recreation district, sewer district, water district, solid waste disposal district, public hospital district, road district, rural county library district, intercounty rural library district, fire protection district, cemetery district, city or town, by giving notice thereof by publication in the manner provided by law for giving notices of general elections, at which special election the proposition authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "yes" and those opposed thereto to vote "no".

NEW SECTION. Sec. 8. There is added to chapter 36.58 RCW a new section to read as follows:

County-owned solid waste facilities shall not be subject to any tax or excise imposed by any city or town. Cities or towns may charge counties to mitigate impacts directly attributable to the solid waste facility: **PROVIDED**, That any city or town establishes that such charges are reasonably necessary to mitigate such impacts and that revenue generated from such charges is expended only to mitigate such impacts. Impacts resulting from commercial and residential solid waste collection within any city or town shall not be considered to be directly attributable to the solid waste facility.

NEW SECTION. Sec. 9. 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 11, 1982.

Passed the Senate March 11, 1982.

Approved by the Governor April 1, 1982.

Filed in Office of Secretary of State April 1, 1982.

## CHAPTER 176

[House Bill No. 964]

### REAL ESTATE EXCISE TAXATION—ASSESSMENTS, REFUNDS, AUDITS— DISPOSITION OF PROCEEDS

AN ACT Relating to real estate excise taxation; amending section 2, chapter 167, Laws of 1981 and RCW 82.45.100; amending section 6, chapter 154, Laws of 1980 as amended by section 3, chapter 167, Laws of 1981 and RCW 82.45.180; and amending section 15, chapter 154, Laws of 1980 (uncodified).

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

Section 1. Section 2, chapter 167, Laws of 1981 and RCW 82.45.100 are each amended to read as follows:

(1) The tax imposed under this chapter is due and payable immediately at the time of sale, and if not paid within thirty days thereafter shall bear interest at the rate of one percent per month from the time of sale until the date of payment.

(2) If upon examination of any affidavits or from other information obtained by the department or its agents it appears that all or a portion of the tax is unpaid, the department shall assess against the taxpayer the additional amount found to be due plus interest as provided in subsection (1) of this section. If the department finds that all or any part of the deficiency resulted from an intent to evade the tax payable under this chapter, a penalty of fifty percent of the additional tax found to be due shall be added.

(3) No assessment or refund may be made by the department more than four years after the date of sale except upon a showing of fraud or of misrepresentation of a material fact by the taxpayer or a failure by the taxpayer to record documentation of a sale or otherwise report the sale to the county treasurer.

Sec. 2. Section 6, chapter 154, Laws of 1980 as amended by section 3, chapter 167, Laws of 1981 and RCW 82.45.180 are each amended to read as follows:

The county treasurer shall place one percent of the proceeds of the tax imposed by this chapter in the county current expense fund to defray costs of collection and shall pay over to the state treasurer and account to the department of revenue for the remainder of the proceeds at the same time the county treasurer remits funds to the state under RCW 84.56.280. The proceeds of the tax on any sale occurring prior to September 1, 1981, when the proceeds have not been certified by an educational service district superintendent for school districts prior to September 1, 1981, shall be included in the amount remitted to the state treasurer. The state treasurer shall deposit the proceeds in the general fund for the support of the common schools.

Sec. 3. Section 15, chapter 154, Laws of 1980 (uncodified) is amended to read as follows:

~~((This 1980 act))~~ Chapter 154, Laws of 1980 shall not be construed as invalidating, abating, or otherwise affecting any existing right acquired or any liability or obligation incurred under the provisions of the statutes amended or repealed, nor any process, proceeding, or judgment involving the assessment of any property or the levy or collection of any tax thereunder, nor the validity of any certificate of delinquency, tax deed or other instrument of sale or other proceeding thereunder, nor any criminal or civil

proceeding instituted thereunder, nor any rule, regulation or order promulgated thereunder, nor any administrative action taken thereunder; PROVIDED, That the department of revenue may conduct audits, make assessments, and grant refunds under RCW 82.45.100 and 82.45.150 with respect to any sale. Funds received by the county treasurer as payment of a tax liability incurred under a statute repealed by ~~((this 1980 act))~~ chapter 154, Laws of 1980 shall be paid and accounted for as provided in ~~((section 6 of this 1980 act))~~ RCW 82.45.180.

Passed the House February 12, 1982.

Passed the Senate March 11, 1982.

Approved by the Governor April 1, 1982.

Filed in Office of Secretary of State April 1, 1982.

## CHAPTER 177

[Substitute House Bill No. 1131]

### COMMERCIAL FEED

AN ACT Relating to commercial feed; amending section 2, chapter 31, Laws of 1965 ex. sess. as amended by section 3, chapter 257, Laws of 1975 1st ex. sess. and RCW 15.53.901; amending section 4, chapter 31, Laws of 1965 ex. sess. as amended by section 4, chapter 257, Laws of 1975 1st ex. sess. and RCW 15.53.9014; amending section 6, chapter 31, Laws of 1965 ex. sess. as last amended by section 17, chapter 297, Laws of 1981 and RCW 15.53.9018; amending section 7, chapter 31, Laws of 1965 ex. sess. as amended by section 2, chapter 154, Laws of 1979 and RCW 15.53.902; and amending section 16, chapter 31, Laws of 1965 ex. sess. as amended by section 7, chapter 257, Laws of 1975 1st ex. sess. and RCW 15.53.9038.

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

Section 1. Section 2, chapter 31, Laws of 1965 ex. sess. as amended by section 3, chapter 257, Laws of 1975 1st ex. sess. and RCW 15.53.901 are each amended to read as follows:

~~((For the purposes of this chapter:))~~ The definitions set forth in this section apply through this chapter.

(1) "Department" means the department of agriculture of the state of Washington or its duly authorized representative.

(2) "Person" means a natural person, individual, firm, partnership, corporation, company, society, or association.

(3) "Distribute" means to import, consign, manufacture, produce, compound, mix, or blend commercial feed, or to offer for sale, sell, barter, or otherwise supply commercial feed in this state.

(4) "Distributor" means any person who distributes.

(5) "Sell" or "sale" includes exchange.

(6) "Commercial feed" means all materials including customer-formula feed which are distributed for use as feed or for mixing in feed, for animals other than man ~~((except:~~