

make these levies in the seventh through twelfth year period shall be submitted to the voters of the port district at a special election, called for this purpose, no later than the date on which a primary election would be held under RCW 29.13.070. The levies may be made in the seventh through twelfth year period only if approved by a majority of the voters of the port district voting on the proposition.

NEW SECTION. Sec. 2. There is added to chapter 84.55 RCW a new section to read as follows:

For purposes of applying the provisions of this chapter:

(1) A levy by or for a port district pursuant to RCW 53.36.100 shall be treated in the same manner as a separate regular property tax levy made by or for a separate taxing district; and

(2) The first levy by or for a port district pursuant to RCW 53.36.100 after the effective date of this act shall not be subject to RCW 84.55.010.

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 April 1, 1982.

Passed the Senate March 12, 1982.

Passed the House March 18, 1982.

Approved by the Governor March 27, 1982.

Filed in Office of Secretary of State March 27, 1982.

## CHAPTER 4

[House Bill No. 765]

### EXCISE TAX REGISTRATION CERTIFICATE—FEE

AN ACT Relating to revenue and taxation; and amending section 82.32.030, chapter 15, Laws of 1961 as last amended by section 1, chapter 95, Laws of 1979 ex. sess. and RCW 82.32.030.

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

Section 1. Section 82.32.030, chapter 15, Laws of 1961 as last amended by section 1, chapter 95, Laws of 1979 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 a registration certificate upon ~~((making a nonrefundable deposit of twenty-five dollars which shall be credited to the taxpayer's account))~~ payment of fifteen dollars. 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 ~~((deposit))~~ additional payment 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 deposit))~~ payment.

Passed the House March 15, 1982.

Passed the Senate March 21, 1982.

Approved by the Governor March 27, 1982.

Filed in Office of Secretary of State March 27, 1982.

## CHAPTER 5

[Substitute House Bill No. 840]

### NONRESIDENT SALES TAX EXEMPTION PERMIT—FEE

AN ACT Relating to sales tax exemption permit fees; amending section 39, chapter 37, Laws of 1980 and RCW 82.08.0273; and creating a new section.

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

Section 1. Section 39, chapter 37, Laws of 1980 and RCW 82.08.0273 are each amended to read as follows:

The tax levied by RCW 82.08.020 shall not apply to sales to nonresidents of this state of tangible personal property for use outside this state when the purchaser has applied for and received from the department of revenue a permit certifying (1) that he is a bona fide resident of a state or possession or Province of Canada other than the state of Washington, (2) that such state, possession, or Province of Canada does not impose a retail sales tax or use tax of three percent or more or, if imposing such a tax, permits Washington residents exemption from otherwise taxable sales by reason of their residence, and (3) that he does agree, when requested, to grant the department of revenue access to such records and other forms of verification at his place of residence to assure that such purchases are not first used substantially in the state of Washington.

Any person claiming exemption from retail sales tax under the provisions of this section must display a nonresident permit as herein provided, and any vendor making a sale to a nonresident without collecting the tax