

must examine such permit, identify the purchaser as the person to whom the nonresident permit was issued, and maintain records which shall show the permit number attributable to each nontaxable sale.

Permits shall be personal and nontransferable, shall be renewable annually, and shall be issued by the department of revenue upon payment of a fee of ~~((one))~~ five dollars. The department may in its discretion designate independent agents for the issuance of permits, according to such standards and qualifications as the department may prescribe. Such agents shall pay over and account to the department for all permit fees collected, after deducting as a collection fee the sum of ~~((fifty cents))~~ one dollar for each permit issued.

Any person making fraudulent statements in order to secure a permit shall be guilty of perjury. Any person making tax exempt purchases by displaying a permit not his own, or a counterfeit permit, with intent to violate the provisions of this section shall be guilty of a misdemeanor and, in addition, may be subject to a penalty not to exceed the amount of the tax due on such purchases. Any vendor who makes sales without collecting the tax to a person who does not hold a valid permit, and any vendor who fails to maintain records of permit numbers as provided in this section shall be personally liable for the amount of tax due.

NEW SECTION. Sec. 2. The department of revenue shall conduct a study of the tax gain resulting from nonresident permits as provided for in RCW 82.08.0273. This study shall be conducted in conjunction with the study authorized by section 26, chapter 340, Laws of 1981.

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 6

[House Bill No. 854]

MOTOR VEHICLE FUEL EXCISE TAX—EXCLUSION FROM SALES PRICE

AN ACT Relating to motor vehicle fuel excise tax; amending section 1, chapter 28, Laws of 1974 ex. sess. as amended by section 2, chapter 317, Laws of 1977 ex. sess. and RCW 82.36.020; and declaring an emergency.

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

Section 1. Section 1, chapter 28, Laws of 1974 ex. sess. as amended by section 2, chapter 317, Laws of 1977 ex. sess. and RCW 82.36.020 are each amended to read as follows:

Every distributor shall pay, in addition to any other taxes provided by law, an excise tax to the director at a rate computed in the manner provided in RCW 82.36.025 for each gallon of motor vehicle fuel sold, distributed, or

used by him in the state as well as on each gallon upon which he has assumed liability for payment of the tax under the provisions of RCW 82.36-.100: PROVIDED, That under such regulations as the director may prescribe sales or distribution of motor vehicle fuel may be made by one licensed distributor to another licensed distributor free of the tax. In the computation of the tax, one-quarter of one percent of the net gallonage otherwise taxable shall be deducted by the distributor before computing the tax due, on account of the losses sustained through handling. ~~((Any person paying such excise tax who, in turn, sells or distributes such fuel to another, whether or not for use, shall include the tax as part of the selling price of the fuel. Any person thereafter paying a price for such fuel which includes an increment for the tax imposed hereunder, and who subsequently resells said fuel, shall include the increment so paid as part of the selling price of the fuel.))~~ The tax imposed hereunder shall be in addition to any other tax required by law, and shall not be imposed under circumstances in which the tax is prohibited by the Constitution or laws of the United States. The tax herein imposed shall be collected and paid to the state but once in respect to any motor vehicle fuel. An invoice shall be rendered by a distributor to a purchaser for each distribution of motor vehicle fuel.

The proceeds of the motor vehicle fuel excise tax collected on the net gallonage after the deduction provided for herein and after the deductions for refunds and costs of collection as provided in RCW 46.68.090 as now or hereafter amended, shall be distributed as provided in RCW 46.68.100, as now or hereafter amended.

NEW SECTION. Sec. 2. 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 March 11, 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 7

[House Bill No. 1084]

BOARD OF EDUCATION—MEMBERSHIP—EFFECT OF CONGRESSIONAL REDISTRICTING

AN ACT Relating to state board of education membership; amending section 28A.04.030, chapter 223, Laws of 1969 ex. sess. and RCW 28A.04.030; amending section 28A.04.040, chapter 223, Laws of 1969 ex. sess. as last amended by section 4, chapter 179, Laws of 1980 and RCW 28A.04.040; and creating a new section.

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