

circulation in the county in which the moorage facility is located. Such notice shall include the name of the vessel, if any, the last known owner and address, and a reasonable description of the vessel to be sold. The moorage facility operator may bid all or part of its port charges at the sale and may become a purchaser at the sale;

(c) The proceeds of a sale under section 2 of this act shall first be applied to the payment of port charges. The balance, if any, shall be paid to the owner. If the owner cannot in the exercise of due diligence be located by the moorage facility operator within one year of the date of the sale, the excess funds from the sale shall revert to the department of revenue pursuant to chapter 63.28 RCW. If the sale is for a sum less than the applicable port charges, the moorage facility operator is entitled to assert a claim for a deficiency.

(5) The regulations authorized under this section shall be enforceable only if the moorage facility has had its tariff containing such regulations conspicuously posted at all moorage facility offices at all times.

NEW SECTION. Sec. 3. Nothing contained in sections 1 and 2 of this act may be construed as a limitation of any rights, privileges, or remedies previously existing under any applicable laws of port districts, cities, towns, metropolitan park districts, or counties.

NEW SECTION. Sec. 4. Sections 1 and 2 of this act are added to chapter 53.08 RCW. The code reviser shall put cross references to sections 1 and 2 of this act in Titles 35 and 36 RCW.

NEW SECTION. Sec. 5. 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.

NEW SECTION. Sec. 6. 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 April 23, 1983.

Passed the Senate April 15, 1983.

Approved by the Governor May 16, 1983.

Filed in Office of Secretary of State May 16, 1983.

CHAPTER 189

[Substitute House Bill No. 325]

OBSOLETE FUNDS—CERTAIN DISESTABLISHED—GENERAL FUND CASH FLOW DEFICIENCIES

AN ACT Relating to state government; disestablishing certain obsolete funds; removing certain obsolete sections relating to education; establishing a fund in the state treasury;

repealing section 7, chapter 66, Laws of 1975-'76 2nd ex. sess. and RCW 47.10.786; repealing section 8, chapter 66, Laws of 1975-'76 2nd ex. sess. and RCW 47.10.787; repealing section 9, chapter 66, Laws of 1975-'76 2nd ex. sess. and RCW 47.10.788; repealing section 1, chapter 298, Laws of 1957 and RCW 72.99.070; repealing section 2, chapter 298, Laws of 1957 and RCW 72.99.080; repealing section 3, chapter 298, Laws of 1957 and RCW 72.99.090; repealing section 4, chapter 298, Laws of 1957 and RCW 72.99.100; repealing section 5, chapter 298, Laws of 1957 and RCW 72.99.110; repealing section 6, chapter 298, Laws of 1957, section 37, chapter 278, Laws of 1975 1st ex. sess. and RCW 72.99.120; repealing section 7, chapter 298, Laws of 1957 and RCW 72.99.130; repealing section 8, chapter 298, Laws of 1957 and RCW 72.99.140; repealing section 9, chapter 298, Laws of 1957 and RCW 72.99.150; repealing section 10, chapter 298, Laws of 1957 and RCW 72.99.160; and declaring an emergency.

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

NEW SECTION. Sec. 1. The following acts or parts thereof are each hereby repealed:

(1) Section 28A.47.130, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.130;

(2) Section 28A.47.140, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.140;

(3) Section 28A.47.170, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.170;

(4) Section 28A.47.180, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.180;

(5) Section 28A.47.210, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.210;

(6) Section 28A.47.220, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.220;

(7) Section 28A.47.230, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.230;

(8) Section 28A.47.420, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.420;

(9) Section 28A.47.435, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.435;

(10) Section 28A.47.445, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.445;

(11) Section 28A.47.450, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.450;

(12) Section 28A.47.460, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.460;

(13) Section 28A.47.470, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.470;

(14) Section 28A.47.480, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.480;

(15) Section 28A.47.490, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.490;

(16) Section 28A.47.500, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.500;

- (17) Section 28A.47.510, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.510;
- (18) Section 28A.47.520, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.520;
- (19) Section 28A.47.530, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.530;
- (20) Section 28A.47.540, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.540;
- (21) Section 28A.47.560, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.560;
- (22) Section 28A.47.570, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.570;
- (23) Section 28A.47.580, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.580;
- (24) Section 28A.47.590, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.590;
- (25) Section 28A.47.600, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.600;
- (26) Section 28A.47.610, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.610;
- (27) Section 28A.47.620, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.620;
- (28) Section 28A.47.630, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.630;
- (29) Section 28A.47.640, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.640;
- (30) Section 28A.47.650, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.650;
- (31) Section 28A.47.660, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.660;
- (32) Section 28A.47.680, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.680;
- (33) Section 28A.47.690, chapter 223, Laws of 1969 ex. sess., section 37, chapter 141, Laws of 1979 and RCW 28A.47.690;
- (34) Section 28A.47.700, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.700;
- (35) Section 28A.47.710, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.710;
- (36) Section 28A.47.720, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.720;
- (37) Section 28A.47.722, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.722;
- (38) Section 28A.47.724, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.724;

- (39) Section 28A.47.726, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.726;
- (40) Section 28A.47.728, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.728;
- (41) Section 28A.47.730, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.730;
- (42) Section 28A.47.732, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.732;
- (43) Section 28A.47.734, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.734;
- (44) Section 28A.47.736, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.736;
- (45) Section 28A.47.738, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.738;
- (46) Section 28A.47.742, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.742;
- (47) Section 28A.47.744, chapter 223, Laws of 1969 ex. sess., section 38, chapter 141, Laws of 1979 and RCW 28A.47.744;
- (48) Section 28A.47.746, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.746;
- (49) Section 28A.47.748, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.748; and
- (50) Section 28A.47.750, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.750.

Sec. 2. Section 28A.47.440, chapter 223, Laws of 1969 ex. sess. as last amended by section 1, chapter 157, Laws of 1972 ex. sess. and RCW 28A.47.440 are each amended to read as follows:

In addition to the taxes levied by RCW (~~(73.32.130 and)~~) 82.24.020, there is levied and shall be collected by the department of revenue from the persons mentioned in and in the manner provided by chapter 82.24 RCW, as now or hereafter amended, an excise tax upon the sale, use, consumption, handling, possession or distribution of cigarettes in an amount equal to the rate of one-half mill per cigarette, but the provisions of RCW 82.24.070 allowing dealers' compensation for affixing stamps shall not apply to this additional tax. Instead, wholesalers and retailers subject to the provisions of chapter 82.24 RCW shall be allowed as compensation for their services in affixing the stamps for the additional tax required by this section a sum equal to one-half of one percent of the value of the stamps for such additional tax purchased or affixed by them. Wholesalers and retailers subject to the payment of this tax may, if they wish, absorb such additional tax and not pass it on to purchasers without being in violation of this section or any other act relating to the sale or taxation of cigarettes.

Revenues derived from the tax imposed by this section shall be transmitted by the department of revenue to the state treasurer in accordance

with the provisions of RCW 82.32.320, to the credit of the ~~((public schools building bond redemption))~~ general fund. ~~((The amount so deposited in the aforesaid fund shall be devoted exclusively to payment of interest on and to retirement of the bonds authorized by RCW 28A.47.420.~~

~~As additional security for the payment of the bonds herein authorized, all revenues derived from the tax imposed by RCW 82.24.020 over and above the amount required by RCW 73.32.130 to be paid into and retained in the war veterans' compensation bond retirement fund shall be paid into the public schools building bond redemption fund and shall be devoted exclusively to the payment of interest on and to retirement of the bonds authorized by RCW 28A.47.420. PROVIDED, That whenever the receipts into the public schools building bond redemption fund from all sources during any one year exceed the annual amounts required for debt service, the balance shall be transferred by the state treasurer to the state general fund.))~~

Sec. 3. Section 7, chapter 157, Laws of 1972 ex. sess. as amended by section 1, chapter 22, Laws of 1975 1st ex. sess. and RCW 82.24.260 are each amended to read as follows:

Any retailer who sells or otherwise disposes of any unstamped cigarettes other than (1) a federal instrumentality with respect to sales to authorized military personnel and (2) a federally recognized Indian tribal organization with respect to sales to enrolled members of the tribe shall collect from the buyer or transferee thereof the tax imposed on such buyer or transferee by RCW 82.24.020~~((;))~~ and 28A.47.440, ~~((and 73.32.130;))~~ and remit the same to the department after deducting from the tax collected the compensation he would have been entitled to under the provisions of this chapter~~((;))~~ and RCW 28A.47.440 ~~((and 73.32.130))~~ if he had affixed stamps to the unstamped cigarettes. Such remittance shall be made at the same time and manner as remittances of the retail sales tax as required under chapters 82.08 and 82.32 RCW. In the event the retailer fails to collect the tax from the buyer or transferee, or fails to remit the same, the retailer shall be personally liable therefor, and shall be subject to the administrative provisions of RCW 82.24.230 with respect to the collection thereof by the department. The provisions of this section shall not relieve the buyer or possessor of unstamped cigarettes from personal liability for the tax imposed by RCW 82.24.020~~((;))~~ and 28A.47.440 ~~((and 73.32.130))~~.

Nothing in this section shall relieve a wholesaler or a retailer from the requirements of affixing stamps pursuant to RCW 82.24.040 and 82.24.050.

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

- (1) Section 1, chapter 298, Laws of 1957 and RCW 72.99.070;
- (2) Section 2, chapter 298, Laws of 1957 and RCW 72.99.080;
- (3) Section 3, chapter 298, Laws of 1957 and RCW 72.99.090;
- (4) Section 4, chapter 298, Laws of 1957 and RCW 72.99.100;
- (5) Section 5, chapter 298, Laws of 1957 and RCW 72.99.110;

(6) Section 6, chapter 298, Laws of 1957, section 37, chapter 278, Laws of 1975 1st ex. sess. and RCW 72.99.120;

(7) Section 7, chapter 298, Laws of 1957 and RCW 72.99.130;

(8) Section 8, chapter 298, Laws of 1957 and RCW 72.99.140;

(9) Section 9, chapter 298, Laws of 1957 and RCW 72.99.150; and

(10) Section 10, chapter 298, Laws of 1957 and RCW 72.99.160.

NEW SECTION. Sec. 5. After the effective date of this act, all moneys to the credit of any fund or account described in the sections being repealed by sections 1 and 4 of this act and all moneys thereafter paid to the state treasurer for or to the credit of such fund or account shall be transferred to the general fund. After the effective date of this act, any warrant drawn on any fund or account described in the sections being repealed by sections 1 and 4 of this act and not presented for payment shall be paid from the general fund, and the state treasurer shall pay such warrants when presented from the general fund.

NEW SECTION. Sec. 6. The following acts or parts thereof are each repealed:

(1) Section 1, chapter 66, Laws of 1975-'76 2nd ex. sess. and RCW 47.10.780;

(2) Section 2, chapter 66, Laws of 1975-'76 2nd ex. sess. and RCW 47.10.781;

(3) Section 3, chapter 66, Laws of 1975-'76 2nd ex. sess. and RCW 47.10.782;

(4) Section 4, chapter 66, Laws of 1975-'76 2nd ex. sess. and RCW 47.10.783;

(5) Section 5, chapter 66, Laws of 1975-'76 2nd ex. sess. and RCW 47.10.784;

(6) Section 6, chapter 66, Laws of 1975-'76 2nd ex. sess. and RCW 47.10.785;

(7) Section 7, chapter 66, Laws of 1975-'76 2nd ex. sess. and RCW 47.10.786;

(8) Section 8, chapter 66, Laws of 1975-'76 2nd ex. sess. and RCW 47.10.787; and

(9) Section 9, chapter 66, Laws of 1975-'76 2nd ex. sess. and RCW 47.10.788.

NEW SECTION. Sec. 7. After the effective date of this act, all moneys to the credit of any fund or account described in the sections being repealed by section 6 of this act and all moneys thereafter paid to the state treasurer for or to the credit of such fund or account shall be transferred to the motor vehicle fund. After the effective date of this act, any warrant drawn on any fund or account described in the sections being repealed by section 6 of this act and not presented for payment shall be paid from the motor vehicle

fund, and the state treasurer shall pay such warrants when presented from the motor vehicle fund.

NEW SECTION. Sec. 8. There is added to chapter 43.79 RCW a new section to read as follows:

In order to alleviate temporary cash flow deficiencies in the general fund, it has been and will continue to be necessary to borrow funds through issuance of certificates of indebtedness and to pay interest costs on outstanding certificates of indebtedness and to retire the principal thereof. In order to account for the interest cost of the loans and to pay the principal thereof, there is hereby created in the state treasury the loan principal and interest fund. All principal and interest payments required on certificates of indebtedness will be withdrawn from any general state revenues in the treasury and deposited in the loan principal and interest fund at the time or times required by the terms thereof and such loan principal and interest shall be paid from the loan principal and interest fund according to the terms and schedules established for such certificates.

NEW SECTION. Sec. 9. Section 8 of 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.

NEW SECTION. Sec. 10. 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 27, 1983.

Passed the Senate April 24, 1983.

Approved by the Governor May 16, 1983.

Filed in Office of Secretary of State May 16, 1983.

CHAPTER 190

[Engrossed House Bill No. 419]

CEMETERY PREARRANGEMENT TRUST FUNDS—REPORTS

AN ACT Relating to prearrangement contracts; and amending section 9, chapter 68, Laws of 1973 1st ex. sess. as amended by section 5, chapter 351, Laws of 1977 ex. sess. and RCW 68.46.090.

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

Sec. 1. Section 9, chapter 68, Laws of 1973 1st ex. sess. as amended by section 5, chapter 351, Laws of 1977 ex. sess. and RCW 68.46.090 are each amended to read as follows:

Any cemetery authority selling prearrangement merchandise or other prearrangement services shall file in its office or offices and with the cemetery board a written report upon forms prepared by the cemetery board