

request for review. If this period of one hundred twenty days shall elapse without the board making a finding as prescribed in RCW 36.93.150, the ~~((proposed incorporation))~~ proposal shall be deemed approved unless the board and the person who submitted the proposal agree to an extension of the one hundred twenty day period.

Passed the Senate February 3, 1983.

Passed the House April 14, 1983.

Approved by the Governor April 22, 1983.

Filed in Office of Secretary of State April 22, 1983.

CHAPTER 77

[Engrossed Senate Bill No. 3097]

MOTOR VEHICLES—CERTIFICATES OF OWNERSHIP—COUNTY FEES AT TIME OF ISSUANCE

AN ACT Relating to motor vehicles; amending section 46.08.100, chapter 12, Laws of 1961 as last amended by section 2, chapter 114, Laws of 1980 and RCW 46.01.140; and amending section 82.12.045, chapter 15, Laws of 1961 as last amended by section 222, chapter 158, Laws of 1979 and RCW 82.12.045.

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

Sec. 1. Section 46.08.100, chapter 12, Laws of 1961 as last amended by section 2, chapter 114, Laws of 1980 and RCW 46.01.140 are each amended to read as follows:

The county auditor, if appointed by the director of licensing shall carry out the provisions of this title relating to the licensing of vehicles and the issuance of vehicle license number plates under the direction and supervision of the director and may with the approval of the director appoint assistants as special deputies to accept applications and collect fees for vehicle licenses and transfers and to deliver vehicle license number plates.

At any time any application is made to the director, the county auditor, or other agent pursuant to any law dealing with licenses, ~~((certificates of ownership;))~~ registration, or the right to operate any vehicle upon the public highways of this state, the applicant shall pay to the director, county auditor, or other agent a fee of one dollar for each application in addition to any other fees required by law ~~((; which fee of one dollar)).~~ Applicants for certificates of ownership shall pay to the director, county auditor, or other agent a fee of three dollars in addition to any other fees required by law. These additional fees, if paid to the county auditor as agent of the director, or if paid to an agent of the county auditor, shall be paid to the county treasurer in the same manner as other fees collected by the county auditor and credited to the county current expense fund. In the event that such fee is paid to another agent of the director, such fee shall be used by ((such)) the agent to defray his expenses in handling the application: PROVIDED, That an agent of the county auditor is entitled to an additional service

charge of one dollar and ~~((fifty))~~ seventy-five cents: PROVIDED FURTHER, That in the event such fee is collected by the state patrol, as agent for the director, the fee so collected shall be certified to the state treasurer and deposited to the credit of the motor vehicle fund. All such filing fees collected by the director or branches of his office shall be certified to the state treasurer and deposited to the credit of the highway safety fund.

Sec. 2. Section 82.12.045, chapter 15, Laws of 1961 as last amended by section 222, chapter 158, Laws of 1979 and RCW 82.12.045 are each amended to read as follows:

In the collection of the use tax on motor vehicles, the department of revenue may designate the county auditors of the several counties of the state as its collecting agents. Upon such designation, it shall be the duty of each county auditor to collect the tax at the time an applicant applies for the registration of, and transfer of title to, the motor vehicle, except in the following instances: (1) Where the applicant exhibits a dealer's report of sale showing that the retail sales tax has been collected by the dealer; (2) where the application is for the renewal of registration; (3) where the applicant presents a written statement signed by the department of revenue, or its duly authorized agent showing that no use tax is legally due; or (4) where the applicant presents satisfactory evidence showing that the retail sales tax or the use tax has been paid by him on the vehicle in question. The term "motor vehicle," as used in this section means and includes all motor vehicles, trailers and semitrailers used, or of a type designed primarily to be used, upon the public streets and highways, for the convenience or pleasure of the owner, or for the conveyance, for hire or otherwise, of persons or property, including fixed loads, facilities for human habitation, and vehicles carrying exempt licenses. It shall be the duty of every applicant for registration and transfer of certificate of title who is subject to payment of tax under this section to declare upon his application the value of the vehicle for which application is made, which shall consist of the consideration paid or contracted to be paid therefor. Any person wilfully misrepresenting, or failing or refusing to declare upon his application, such value shall be guilty of a gross misdemeanor.

Each county auditor who acts as agent of the department of revenue shall at the time of remitting license fee receipts on motor vehicles subject to the provisions of this section pay over and account to the state treasurer for all use tax revenue collected under this section, after first deducting as his collection fee the sum of ~~((one))~~ two dollars for each motor vehicle upon which the tax has been collected. All revenue received by the state treasurer under this section shall be credited to the general fund. The auditor's collection fee shall be deposited in the county current expense fund. A duplicate of the county auditor's transmittal report to the state treasurer shall be forwarded forthwith to the department of revenue.

Any applicant who has paid use tax to a county auditor under this section may apply to the department of revenue for refund thereof if he has reason to believe that such tax was not legally due and owing. No refund shall be allowed unless application therefor is received by the department of revenue within two years after payment of the tax. Upon receipt of an application for refund the department of revenue shall consider the same and issue its order either granting or denying it and if refund is denied the taxpayer shall have the right of appeal as provided in RCW 82.32.170, 82.32.180 and 82.32.190.

The provisions of this section shall be construed as cumulative of other methods prescribed in chapters 82.04 to 82.32 RCW, inclusive, for the collection of the tax imposed by this chapter. The department of revenue shall have power to promulgate such rules and regulations as may be necessary to administer the provisions of this section. Any duties required by this section to be performed by the county auditor may be performed by the director of licensing but no collection fee shall be deductible by said director in remitting use tax revenue to the state treasurer.

Passed the Senate March 16, 1983.

Passed the House April 14, 1983.

Approved by the Governor April 22, 1983.

Filed in Office of Secretary of State April 22, 1983.

CHAPTER 78

[Senate Bill No. 3144]

SPECIAL FUEL USER TRIP PERMITS

AN ACT Relating to special fuels; amending section 11, chapter 175, Laws of 1971 ex. sess. as last amended by section 6, chapter 40, Laws of 1979 and RCW 82.38.100; and prescribing penalties.

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

Sec. 1. Section 11, chapter 175, Laws of 1971 ex. sess. as last amended by section 6, chapter 40, Laws of 1979 and RCW 82.38.100 are each amended to read as follows:

(1) Any special fuel user operating a motor vehicle into this state for commercial purposes may make application for a trip permit in lieu of a special fuel user's license required in RCW 82.38.090 and 82.38.120 which shall be good for a period of ~~((not more than twenty))~~ three consecutive days beginning and ending on the dates specified on the face of the permit issued, and only for the vehicle for which it is issued. ~~((An administrative fee of ten dollars shall be required for each permit issued plus three dollars for each consecutive day covered by such permit.))~~

(2) Every permit shall identify, as the department may require, the vehicle for which it is issued and shall be completed in its entirety, signed, and dated by the operator before operation of the vehicle on the public highways