

(9) Where the applicant is a partnership or a corporation and any individual holding any position or interest or power of control therein has previously been responsible in whole or in part for any act for which a license may be denied, suspended, or revoked, pursuant to the provisions of this chapter or rules adopted hereunder;

(10) Where the milk dealer has violated any provisions of this chapter or rules adopted hereunder;

(11) Where the milk dealer has ceased to operate the milk business for which the license was issued.

Passed the House March 9, 1987.

Passed the Senate April 14, 1987.

Approved by the Governor April 23, 1987.

Filed in Office of Secretary of State April 23, 1987.

CHAPTER 165

[Substitute House Bill No. 732]

AUDIT SERVICES REVOLVING FUND—REVISIONS

AN ACT Relating to the audit services revolving fund; amending RCW 43.09.412 and 43.09.416; and repealing RCW 43.09.320.

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

Sec. 1. Section 2, chapter 336, Laws of 1981 and RCW 43.09.412 are each amended to read as follows:

The amounts to be disbursed from the auditing services revolving fund (~~((from time to time))~~) shall be transferred thereto by the state treasurer from funds appropriated to any and all state departments for auditing services or administrative expenses on a ~~((quarterly))~~ monthly basis. State departments operating in whole or in part from nonappropriated funds shall pay into the auditing services revolving fund such funds as will fully reimburse funds appropriated to the state auditor for any auditing services provided activities financed by nonappropriated funds.

The director of financial management shall allot all such funds to the state auditor for the operation of his office, pursuant to appropriation, in the same manner as appropriated funds are allocated to other state departments headed by elected officers under chapter 43.88 RCW.

Sec. 2. Section 4, chapter 336, Laws of 1981 and RCW 43.09.416 are each amended to read as follows:

The state auditor shall keep such records as are necessary to facilitate proper allocation of costs to funds and state departments served and the director of financial management shall prescribe appropriate accounting procedures to accurately allocate costs to funds and state departments served. ~~((Billings shall be adjusted in line with actual costs incurred at intervals not~~

~~to exceed six months. PROVIDED, That the~~) The billing rate shall be established based on costs incurred in the prior biennium and anticipated costs in the new biennium. Those expenses related to training, maintenance of working capital including reserves for late and uncollectible accounts, and necessary adjustments to billings, shall be considered as expenses of auditing public accounts. Working capital shall not exceed five percent of the auditing services revolving fund appropriation. The director of the office of financial management shall establish a committee of at least three certified public accountants with private sector audit experience to prepare general guidelines governing procedures to be used in determining audit costs and standards for measuring auditor productivity. These proposed procedures and productivity standards shall be presented for review by the house and senate committees on ways and means prior to the 1982 regular session of the legislature.

NEW SECTION. Sec. 3. Section 43.09.320, chapter 8, Laws of 1965 and RCW 43.09.320 are each repealed.

Passed the House March 16, 1987.

Passed the Senate April 13, 1987.

Approved by the Governor April 23, 1987.

Filed in Office of Secretary of State April 23, 1987.

CHAPTER 166

[House Bill No. 199]

TIMBER EXCISE TAX—TAX LIABILITY THRESHOLD REVISED—SMALL HARVESTER REDEFINED

AN ACT Relating to timber excise tax administrative provisions; and amending RCW 84.33.086 and 84.33.073.

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

Sec. 1. Section 10, chapter 204, Laws of 1984 and RCW 84.33.086 are each amended to read as follows:

(1) The taxes imposed under this chapter shall be computed with respect to timber harvested each calendar quarter and shall be due and payable in quarterly installments. Remittance shall be made on or before the last day of the month next succeeding the end of the quarterly period in which the tax accrues. The taxpayer on or before such date shall make out a return, upon such forms and setting forth such information as the department of revenue may require, showing the amount of tax for which the taxpayer is liable for the preceding quarterly period and shall sign and transmit the same to the department of revenue, together with a remittance for the amount of tax.

(2) The taxes imposed by this chapter are in addition to any taxes imposed upon the same persons under chapter 82.04 RCW.