

In case a claim is made by any person that he has paid an erroneously excessive amount of excise tax under this chapter, he may apply to the department of ((licensing)) transportation for a refund of the claimed excessive amount. The department shall review such application, and if it determines that an excess amount of tax has actually been paid by the taxpayer, such excess amount shall be refunded to the taxpayer by means of a voucher approved by the department of ((licensing)) transportation and by the issuance of a state warrant drawn upon and payable from such funds as the legislature may provide for that purpose. No refund shall be allowed, however, unless application for the refund is filed with the department of ((licensing)) transportation within ninety days after the claimed excessive excise tax was paid and the amount of the overpayment exceeds five dollars.

NEW SECTION. Sec. 10. All powers, duties, and functions as well as all reports, documents, surveys, books, records, files, papers, or written material of the department of licensing pertaining to aircraft registration are transferred to the department of transportation. All existing contracts and obligations shall remain in full force and shall be performed by the department of transportation.

NEW SECTION. Sec. 11. There is hereby appropriated for the biennium ending June 30, 1989, from the aeronautics account of the general fund \$223,787 or so much thereof as may be necessary to the department of transportation to accomplish the purpose of this act and for the management and support of the aeronautics division of the department of transportation.

NEW SECTION. Sec. 12. 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 6, 1987.

Passed the Senate April 14, 1987.

Approved by the Governor April 29, 1987.

Filed in Office of Secretary of State April 29, 1987.

CHAPTER 221

[Substitute Senate Bill No. 5584]

LABOR AND INDUSTRIES REPORTS—FRAUDULENT FILING BY EMPLOYERS OR EMPLOYEES—CRIMINAL PENALTIES

AN ACT Relating to penalties for inaccurate reports and claims made to the department of labor and industries; amending RCW 51.48.020; and prescribing penalties.

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

Sec. 1. Section 51.48.020, chapter 23, Laws of 1961 as last amended by section 22, chapter 323, Laws of 1977 ex. sess. and RCW 51.48.020 are each amended to read as follows:

(1) Any employer, who misrepresents to the department the amount of his or her payroll upon which the premium under this title is based, shall be liable to the state in ten times the amount of the difference in premiums paid and the amount the employer should have paid and for the reasonable expenses of auditing his or her books and collecting such sums. Such liability may be enforced in the name of the department. ~~((Such))~~ If such misrepresentations are made knowingly, an employer shall also be guilty of a ((class E)) felony ((if such misrepresentations are made knowingly, if the amount of the difference in premiums is five hundred dollars or more and shall be guilty of a gross misdemeanor if such amount is less than five hundred dollars)), or gross misdemeanor in accordance with the theft and anticipatory provisions of Title 9A RCW.

(2) Any person claiming benefits under this title, who knowingly gives false information required in any claim or application under this title shall be guilty of a ~~((class E))~~ felony ((when such claim or application involves an amount of five hundred dollars or more. When such claim or application involves an amount less than five hundred dollars, the person giving such information shall be guilty of a gross misdemeanor)), or gross misdemeanor in accordance with the theft and anticipatory provisions of Title 9A RCW.

Passed the Senate March 17, 1987.

Passed the House April 17, 1987.

Approved by the Governor April 29, 1987.

Filed in Office of Secretary of State April 29, 1987.

CHAPTER 222

[Substitute House Bill No. 259]

WATER RECREATION FACILITIES REGULATED

AN ACT Relating to water recreation; amending RCW 70.90.110, 70.90.120, 70.90.160, 70.90.170, 70.90.180, and 70.90.190; adding new sections to chapter 70.90 RCW; repealing RCW 70.90.010, 70.90.020, 70.90.030, 70.90.040, 70.90.100, 70.90.220, and 70.90.900; and prescribing penalties.

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

NEW SECTION. Sec. 1. A new section is added to chapter 70.90 RCW to read as follows:

The legislature finds that water recreation facilities are an important source of recreation for the citizens of this state. To promote the public health, safety, and welfare, the legislature finds it necessary to continue to regulate these facilities.

Sec. 2. Section 2, chapter 236, Laws of 1986 and RCW 70.90.110 are each amended to read as follows: