

(1) An excise tax is imposed for the privilege of using in the state any motor vehicle, except those operated under reciprocal agreements, the provisions of RCW 46.16.160 as now or hereafter amended, or dealer's licenses. The annual amount of such excise tax shall be two percent of the fair market value of such vehicle.

(2) From and after August 1, 1978, and until August 1, 2008, an additional excise tax is imposed, in addition to any other tax imposed by this section, for the privilege of using in the state any such motor vehicle, and the annual amount of such additional excise shall be two-tenths of one percent of the fair market value of such vehicle.

(3) The department of licensing and county auditors shall collect the additional tax imposed by subsection (2) of this section for any registration year for the months of that registration year in which such additional tax is effective, and in the same manner and at the same time as the tax imposed by subsection (1) of this section.

(4) In no case shall the total tax be less than two dollars except for proportionally registered vehicles.

(5) An additional tax is imposed equal to the taxes payable under subsections (1) and (2) of this section multiplied by the rate specified in RCW 82.02.030.

(6) Washington residents, as defined in RCW 46.16.028, who license motor vehicles in another state or foreign country and avoid Washington motor vehicle excise taxes are liable for such unpaid excise taxes. The department of revenue may assess and collect the unpaid excise taxes under chapter 82.32 RCW, including the penalties and interest provided therein.

Passed the House March 16, 1987.

Passed the Senate April 15, 1987.

Approved by the Governor May 6, 1987.

Filed in Office of Secretary of State May 6, 1987.

CHAPTER 261

[House Bill No. 395]

HIGHWAY IMPROVEMENT PROJECTS—TRANSPORTATION DEPARTMENT AUTHORIZED TO PARTICIPATE IN FINANCING WITH REAL ESTATE OWNERS

AN ACT Relating to financing of state highway improvements; and amending RCW 35.72.050.

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

Sec. 1. Section 1, chapter 252, Laws of 1986 and RCW 35.72.050 are each amended to read as follows:

(1) As an alternative to financing projects under this chapter solely by owners of real estate, a county, city, or town may join in the financing of improvement projects and may be reimbursed in the same manner as the owners of real estate who participate in the projects, if the county, city, or

town has specified the conditions of its participation in an ordinance. A county, city, or town may be reimbursed only for the costs of improvements that benefit that portion of the public who will use the developments within the assessment reimbursement area established pursuant to RCW 35.72.040(1). No county, city, or town costs for improvements that benefit the general public may be reimbursed.

(2) The department of transportation may, for state highways, participate with the owners of real estate in the financing of improvement projects, in the same manner as provided for counties, cities, and towns, in subsection (1) of this section. The department shall enter into agreements whereby the appropriate county, city, or town shall act as an agent of the department in administering this chapter.

Passed the House March 16, 1987.

Passed the Senate April 16, 1987.

Approved by the Governor May 6, 1987.

Filed in Office of Secretary of State May 6, 1987.

CHAPTER 262

[Engrossed Substitute House Bill No. 283]

FOREIGN COMMERCIAL FISHING VESSELS—GEAR STOWAGE REQUIREMENTS

AN ACT Relating to foreign commercial fishing vessels; and adding a new section to chapter 75.12 RCW.

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

NEW SECTION. Sec. 1. A new section is added to chapter 75.12 RCW to read as follows:

In order to protect the welfare of the citizens of the state of Washington by protecting the natural resources of the state from illegal fishing in state waters, commercial fishing vessels which are not authorized by law to fish for salmon in Washington state waters cannot enter Washington state waters unless all salmon fishing gear is stowed below deck or placed in a position so that it is not readily available for fishing.

Passed the House March 20, 1987.

Passed the Senate April 16, 1987.

Approved by the Governor May 6, 1987.

Filed in Office of Secretary of State May 6, 1987.