(1) On or before December 5th of each year the state treasurer shall compute the maximum service charge allowed under a retail installment contract or charge agreement under RCW 63.14.130(1)(a) for the succeeding calendar year. The treasurer shall file this charge with the state code reviser for publication in the first issue of the Washington State Register for the succeeding calendar year in compliance with RCW 34.08.020(((3))).

(2) On or before the first Wednesday of the last month of each calendar quarter the state treasurer shall compute the maximum service charge allowed for a retail installment contract for the purchase of a motor vehicle pursuant to RCW 63.14.130(2)(a) for the succeeding calendar quarter. The treasurer shall file this charge with the state code reviser for publication in the first issue of the Washington State Register for the succeeding calendar quarter in compliance with RCW 34.08.020.

<u>NEW SECTION.</u> Sec. 2. 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 Senate February 16, 1988. Passed the House March 4, 1988. Approved by the Governor March 15, 1988. Filed in Office of Secretary of State March 15, 1988.

CHAPTER 73

[Engrossed Senate Bill No. 6563] RECORDING OF FEDERAL LIENS

AN ACT Relating to the recording of federal liens; adding new sections to chapter 60.68 RCW; repealing RCW 60.68.010, 60.68.020, 60.68.030, 60.68.040, and 60.68.050; and providing an effective date.

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

<u>NEW SECTION.</u> Sec. 1. This chapter applies only to federal tax liens and to other federal liens, notices of which under any act of congress or any regulation adopted pursuant thereto are required or permitted to be recorded in the same manner as notices of federal tax liens.

<u>NEW SECTION.</u> Sec. 2. (1) Notices of liens, certificates, and other notices affecting federal tax liens or other federal liens must be recorded for record in accordance with this chapter.

(2) Notices of liens upon real property for obligations payable to the United States and certificates and notices affecting the liens shall be recorded in the office of the recorder of the county in which the real property subject to the liens is situated.

(3) Notices of federal liens upon personal property, whether tangible or intangible, for obligations payable to the United States and certificates and notices affecting the liens shall be recorded or filed as follows:

(a) With the department of licensing if the person against whose interest the lien applies is a corporation or a partnership, as defined under federal internal revenue laws, whose principal executive office is in Washington;

(b) In all other cases, with the recorder of the county where the person against whose interest the lien applies resides at the time of recording of the notice of lien.

<u>NEW SECTION.</u> Sec. 3. Certification of notices of liens, certificates, or other notices affecting federal liens by the United States secretary of the treasury or the secretary's delegate, or by an official or entity of the United States responsible for recording or certifying of notice of any other lien, entitles those liens to be recorded and no other attestation, certification, or acknowledgement is necessary.

<u>NEW SECTION.</u> Sec. 4. (1) The fee for recording a lien on personal property or real estate with the county auditor shall be as set forth in RCW 36.18.010.

(2) The fee for filing liens of personal property with the department of licensing of the state of Washington shall be as determined by the department.

(3) The recording officer shall bill the district directors of the internal revenue service or other appropriate federal officials on a monthly basis for fees for documents filed for record by them.

<u>NEW SECTION.</u> Sec. 5. When a notice of such tax lien is recorded, the county auditor shall forthwith enter it in an alphabetical tax lien index to be provided by the board of county commissioners showing on one line the name and residence of the taxpayer named in the notice, the collector's serial number of the notice, the date and hour of recording, and the amount of tax and penalty assessed.

<u>NEW SECTION.</u> Sec. 6. This chapter shall be applied and construed to effectuate its general purpose to make uniform the law with respect to the subject of this chapter among states enacting it.

<u>NEW SECTION.</u> Sec. 7. This chapter may be known and cited as the uniform federal lien registration act.

<u>NEW SECTION.</u> Sec. 8. The following acts or parts of acts are each repealed:

(1) Section 1, chapter 15, Laws of 1925 and RCW 60.68.010;

(2) Section 2, chapter 15, Laws of 1925 and RCW 60.68.020;

(3) Section 3, chapter 15, Laws of 1925 and RCW 60.68.030;

(4) Section 4, chapter 15, Laws of 1925, section 1, chapter 250, Laws of 1955, section 1, chapter 62, Laws of 1977 and RCW 60.68.040; and

(5) Section 5, chapter 15, Laws of 1925 and RCW 60.68.050.

<u>NEW SECTION.</u> Sec. 9. Sections 1 through 7 of this act are each added to chapter 60.68 RCW.

NEW SECTION. Sec. 10. This act shall take effect July 1, 1988.

Passed the Senate February 13, 1988. Passed the House February 29, 1988. Approved by the Governor March 15, 1988. Filed in Office of Secretary of State March 15, 1988.

CHAPTER 74

[Substitute House Bill No. 1612]

PARKING SPACES FOR DISABLED PERSONS—SIGN REQUIREMENTS—CLASS 4 CIVIL INFRACTIONS

AN ACT Relating to signing of parking places for disabled persons; amending RCW 46-.61.581; and prescribing penalties.

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

Sec. 1. Section 4, chapter 154, Laws of 1984 and RCW 46.61.581 are each amended to read as follows:

A parking space or stall for a ((physically)) disabled person shall be indicated by((:

(1) A painted white line, at least six inches in width on the improved surface delineating the perimeter of the parking space or stall; and

(2))) <u>a</u> vertical sign, between ((forty-cight)) <u>thirty-six</u> and ((sixty)) <u>eighty-four</u> inches off the ground, with the international symbol of access, <u>whose colors are white on a blue background</u>, described under RCW 70.92-.120 and the notice "State disabled parking permit required."

((This section shall not apply to vertical signs in use on June 7, 1984, except that within two years of this date each vertical sign must display the notice "State disabled parking permit required."))

Failure of the person owning or controlling the property where required parking spaces are located to erect and maintain the sign is a class 4 civil infraction under chapter 7.80 RCW for each parking space that should be so designated.

Passed the House March 5, 1988. Passed the Senate March 1, 1988. Approved by the Governor March 16, 1988. Filed in Office of Secretary of State March 16, 1988.