

(4) Section 51.40.040, chapter 23, Laws of 1961, section 29, chapter 106, Laws of 1973 and RCW 51.40.040;

(5) Section 51.40.050, chapter 23, Laws of 1961 and RCW 51.40.050;

(6) Section 51.40.060, chapter 23, Laws of 1961 and RCW 51.40.060; and

(7) Section 51.40.070, chapter 23, Laws of 1961 and RCW 51.40.070.

NEW SECTION. Sec. 29. If any provision of this 1977 amendatory 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.

NEW SECTION. Sec. 30. This 1977 amendatory 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 on July 1, 1977.

Passed the House June 21, 1977.

Passed the Senate June 19, 1977.

Approved by the Governor June 30, 1977.

Filed in Office of Secretary of State June 30, 1977.

CHAPTER 324

[Substitute House Bill No. 1009]

B&O, SALES, AND USE TAXES—TEMPORARY INCREASE EXTENSION

AN ACT Relating to revenue and taxation; amending section 3, chapter 130, Laws of 1975-'76 2nd ex. sess. and RCW 82.04.2901; amending section 82.08.020, chapter 15, Laws of 1961 as last amended by section 1, chapter 130, Laws of 1975-'76 2nd ex. sess. and RCW 82.08.020; amending section 82.12.020, chapter 15, Laws of 1961 as last amended by section 2, chapter 130, Laws of 1975-'76 2nd ex. sess. and RCW 82.12.020; and declaring an emergency.

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

Section 1. Section 3, chapter 130, Laws of 1975-'76 2nd ex. sess. and RCW 82.04.2901 are each amended to read as follows:

From and after the first day of June, 1976, until the thirtieth day of June, ((1977)) 1979, there is levied and shall be collected from every person for the act or privilege of engaging in business activities, as a part of the tax imposed by the provisions of RCW 82.04.220 through 82.04.290, inclusive, an additional tax in the amount of six percent of the tax payable under the provisions of RCW 82.04.220 through 82.04.290, inclusive. To facilitate collection of this additional tax, the department of revenue is authorized to adjust the basic rates of persons to which this section applies in such manner as to reflect the amount to the nearest one-thousandth of one percent of the additional tax hereby imposed.

Sec. 2. Section 82.08.020, chapter 15, Laws of 1961 as last amended by section 1, chapter 130, Laws of 1975-'76 2nd ex. sess. and RCW 82.08.020 are each amended to read as follows:

There is levied and there shall be collected a tax on each retail sale in this state equal to four and one-half percent of the selling price: PROVIDED, That from and after the first day of June, 1976, until the thirtieth day of June, ((1977)) 1979, such tax shall be levied and collected in an amount equal to four and six-tenths

percent of the selling price. The tax imposed under this chapter shall apply to successive retail sales of the same property.

Sec. 3. Section 82.12.020, chapter 15, Laws of 1961 as last amended by section 2, chapter 130, Laws of 1975-'76 2nd ex. sess. and RCW 82.12.020 are each amended to read as follows:

There is hereby levied and there shall be collected from every person in this state a tax or excise for the privilege of using within this state as a consumer any article of tangible personal property purchased at retail, or acquired by lease, gift, repossession, or bailment, or extracted or produced or manufactured by the person so using the same, or otherwise furnished to a person engaged in any business taxable under RCW 82.04.280, subsections (2) or (7). This tax will not apply with respect to the use of any article of tangible personal property purchased, extracted, produced or manufactured outside this state until the transportation of such article has finally ended or until such article has become commingled with the general mass of property in this state. This tax shall apply to the use of every article of tangible personal property, including property acquired at a casual or isolated sale, and including byproducts used by the manufacturer thereof, except as hereinafter provided, irrespective of whether the article or similar articles are manufactured or are available for purchase within this state. Except as provided in subdivision (2) of RCW 82.12.030, payment by one purchaser or user of tangible personal property of the tax imposed by chapter 82.08 or 82.12 RCW shall not have the effect of exempting any other purchaser or user of the same property from the taxes imposed by such chapters. The tax shall be levied and collected in an amount equal to the value of the article used by the taxpayer multiplied by the rate of four and one-half percent: PROVIDED, That from and after the first day of June, 1976, until the thirtieth day of June, (~~1977~~) 1979, such tax shall be levied and collected in an amount equal to the value of the article used by the taxpayer multiplied by the rate of four and six-tenths percent.

NEW SECTION. Sec. 4. This 1977 amendatory 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 House June 21, 1977.

Passed the Senate June 21, 1977.

Approved by the Governor June 30, 1977.

Filed in Office of Secretary of State June 30, 1977.

CHAPTER 325

[House Bill No. 1086]

SCHOOL DISTRICTS—EXCESS LEVIES

AN ACT Relating to revenue and taxation; amending section 84.52.052, chapter 15, Laws of 1961 as last amended by section 1, chapter 4, Laws of 1977 and RCW 84.52.052; amending section 84.52.054, chapter 15, Laws of 1961 as last amended by section 2, chapter 4, Laws of 1977 and RCW 84.52.054; adding new sections to chapter 15, Laws of 1961 and to chapter 84.52 RCW; prescribing an effective date; and declaring an emergency.

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