

## CHAPTER 179

[Engrossed Substitute House Bill No. 461]

## EXCISE TAXES--

## DELINQUENCIES

AN ACT Relating to revenue and taxation; amending section 82.32.090, chapter 15, Laws of 1961, as last amended by section 26, chapter 149, Laws of 1967 ex. sess. and RCW 82.32.090; adding a new section to chapter 15, Laws of 1961 and to chapter 82.32 RCW; declaring an emergency; and providing for an effective date.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 82.32.090, chapter 15, Laws of 1961, as last amended by section 26, chapter 149, Laws of 1967 ex. sess. and RCW 82.32.090 are each amended to read as follows:

If payment of any tax due is not received by the department of revenue by the last day of the month in which the tax becomes due, there shall be assessed a penalty of (~~two~~) five percent of the amount of the tax; and if the tax is not received by the last day of the month next succeeding the month in which the due date falls, there shall be assessed a total penalty of ten percent of the amount of the tax; and if the tax is not received by the last day of the second month next succeeding the month in which the due date falls, there shall be assessed a total penalty of twenty percent of the amount of the tax. No penalty so added shall be less than two dollars.

If payment of any tax is received within the first ten days of the month next succeeding the month in which the (~~due date falls~~) tax is payable, the amount of such payment shall be credited to, and shall be treated for all purposes as having been collected during, the fiscal year which includes the month preceding the month in which such due date falls.

If a warrant be issued by the department of revenue for the collection of taxes, increases, and penalties, there shall be added thereto a penalty of five percent of the amount of the tax, but not less than five dollars.

Notwithstanding the foregoing, the aggregate of penalties imposed under this chapter for failure to file a return, late payment of any tax, increase, or penalty, or issuance of a warrant shall not exceed twenty-five percent of the tax due, or seven dollars, whichever is greater.

NEW SECTION. Sec. 2. There is added to chapter 15, Laws of 1961 and to chapter 82.32 RCW a new section to read as follows:

This 1971 amendatory act shall apply only to taxes becoming due and payable in June, 1971 and thereafter.

NEW SECTION. Sec. 3. This 1971 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 May 8, 1971.

Passed the Senate May 6, 1971.

Approved by the Governor May 20, 1971.

Filed in Office of Secretary of State May 21, 1971.

CHAPTER 180

[Engrossed Substitute House Bill No. 655]

COASTAL WATERS PROTECTION ACT OF 1971

AN ACT Relating to state government; regulating the taking, transportation, and use of hydrocarbon substances; amending section 4, chapter 146, Laws of 1951 as amended by section 7, chapter 300, Laws of 1961 and RCW 78.52.020; amending section 82.36.330, chapter 15, Laws of 1961 as amended by section 14, chapter 79, Laws of 1965 ex. sess. and RCW 82.36.330; amending section 10, chapter 133, Laws of 1969 ex. sess. as amended by section 1, chapter 88, Laws of 1970 ex. sess. and RCW 90.48.315; adding new sections to chapter 133, Laws of 1969 ex. sess. and to chapter 90.48 RCW; adding a new section to chapter 146, Laws of 1951 and to chapter 78.52 RCW; and repealing section 82.36.235, chapter 15, Laws of 1961, section 10, chapter 79, Laws of 1965 ex. sess. and RCW 82.36.235; and declaring an emergency.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 10, chapter 133, Laws of 1969 ex. sess. as amended by section 1, chapter 88, Laws of 1970 ex. sess. and RCW 90.48.315 are each amended to read as follows:

For purposes of RCW 90.48.315 through 90.48.365 and this 1971 amendatory act the following definitions shall apply unless the context indicates otherwise:

(1) ("oils" or "oil" shall mean oil; including gasoline; crude oil; fuel oil; diesel oil; lubricating oil; sludge; oil refuse and any other petroleum related product:

(2) "Person" shall mean "person" as defined by RCW 90.48.020 and in addition shall include any owner; operator; master; officer or employee of a ship:

(3) "Waters of the state" shall mean "waters of the state" as defined in RCW 90.48.020:

(4) "Ship" shall mean any boat; ship; vessel; barge; or other