

weekly newspaper, in every county where a newspaper is published throughout the state.

Passed the Senate March 3, 1921.

Passed the House March 9, 1921.

Approved by the Governor March 21, 1921.

CHAPTER 173.

[S. B. 161.]

TAXATION.

AN ACT relating to revenue and taxation, requiring dealers as therein defined to pay an excise tax on the sale of certain liquid fuels, fixing a penalty for a violation of the provisions of the act, and repealing sections 6051 to 6058 inclusive of Remington & Ballinger's Annotated Codes and Statutes of Washington.

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

SECTION 1. (a) The term "internal combustion engine" whenever used in this act shall be held and construed to mean and include any vehicle, engine or machine movable or immovable which is operated or propelled by the combustion of volatile and inflammable liquid fuels.

"Internal combustion engine" defined.

(b) The terms "liquid fuel," "liquid fuels," "fuel" and "fuels" whenever used in this act shall be held and construed to mean and include gasoline and all volatile and inflammable liquid fuels, produced or compounded for the purpose of operating or propelling internal combustion engines: *Provided*, That kerosene shall not be considered to be a liquid fuel in the meaning of this act.

"Liquid fuel," etc., defined.

(c) The term "distributor" whenever used in this act shall be held and construed to mean and include any person, firm, or corporation which produces, refines, manufactures or compounds and

"Distributor" defined.

thereafter sells such liquid fuel in the State of Washington for use and sale in this state, or who imports and sells such liquid fuel into this state except as hereinafter provided.

Excise tax
of 1%.

SEC. 2. That in addition to the taxes now provided for by law each and every distributor, as defined in this act, who is now engaged or who may hereafter engage, in his own name, or in the name of others, or in the name of his representatives or agents in this state, in the sale of liquid fuel as herein defined, shall not later than the fifteenth of each calendar month render a sworn statement to the director of licenses of the State of Washington of all such liquid fuel sold by him or them in the State of Washington during the preceding calendar month, and pay an excise tax of one cent per gallon on all liquid fuel so sold as shown by such statement in the manner and within the time hereinafter provided.

Distributors
to file
certificate.

SEC. 3. All distributors of such liquid fuel in the State of Washington shall file a duly acknowledged certificate with the director of licenses on forms prescribed, prepared and furnished by him, which shall contain the name under which such distributor is transacting business within the State of Washington; such certificate shall state the place or places of business and location of distributing stations of the distributor in the State of Washington, the name and address of the managing agent, the names and addresses of the several persons constituting the firm or partnership, and if a corporation, the corporate name under which it is authorized to transact business, and the names and addresses of its principal officers, resident general agent and attorney-in-fact. If such distributor is an association of persons, firm, partnership or corporation organized under the laws of another state, territory or nation, if it has not already done so, it must first

comply with the laws of Washington relating to the transaction of its appropriate business therein. No distributor, as herein defined, shall, after this law goes into effect, sell any liquid fuel until such certificate is furnished as required by this act.

SEC. 4. Every distributor of such liquid fuel shall render to the director of licenses of the State of Washington, on or before the fifteenth day of each month, on forms prescribed, prepared and furnished by said director, a sworn statement of the number of gallons of liquid fuel sold by it, him or them during the preceding calendar month, which statement shall be sworn to by one of the principal officers in case of a domestic corporation, or by the resident general agent or attorney-in-fact in case of a foreign corporation, or by the managing agent or owner in case of a firm or association, and shall contain a statement of the quantities of liquid fuel sold. Bills shall be rendered to dealers in liquid fuel as herein defined. Said bills shall contain a statement printed thereon in a conspicuous place that the distributor of such liquid fuel has assumed the liability to the state for the license tax herein imposed and that he, it, or they will pay said license tax on or before the fifteenth day of the following month.

Monthly
statement
by dis-
tributor.

SEC. 5. Said excise tax shall be paid on or before the fifteenth day of each month to the state treasurer of the State of Washington, who shall receipt the distributor therefor, and place the same to the credit of the motor vehicle fund.

Monthly
payment of
tax.

SEC. 6. Every distributor of such liquid fuel shall keep a record in such form as may be prescribed by the director of licenses of all purchases, receipts, sales and distributions of such fuel, and such record shall at all times during the business hours of the day be subject to inspection and examination by the

Distributor
to keep
record.

director of licenses, or his députies, or such other officers as may be provided by law.

Sticker tags.

SEC. 7. All liquid fuel sold in containers shall bear a sticker tag showing the date of invoice upon which the same was delivered, the name of the distributor of such fuel, and shall contain a statement that the liability for the license tax thereon has been assumed by such distributor.

Violations.

SEC. 8. It shall be unlawful for any person, firm or corporation dealing in liquid fuel to receive or accept any delivery or shipment of liquid fuel from any distributor or to pay for the same, or to sell or offer the same for sale, unless the statement provided for in section (7) appears upon the container and upon all invoices for such liquid fuel. If any shipment of liquid fuel is received by any person, firm or corporation from any distributor, or is sold or offered for sale by him or them, upon which the requirements of sections 4 and 7 of this act are not complied with, such person, firm or corporation shall be deemed guilty of a misdemeanor: *Provided*, That the provisions of this section shall not apply to the receipt or sale of liquid fuels which are exempt from state taxation under the Constitution and laws of the United States.

Rules and regulations.

SEC. 9. The director of licenses shall have the power and it shall be his duty from time to time, to adopt, publish and enforce rules and regulations not inconsistent herewith for the purpose of carrying out the provisions of this act.

Exportation.

SEC. 10. Said excise tax shall not be imposed on liquid fuel when sold for exportation from the State of Washington to any other state, territory or nation: *Provided, however*, The distributor or exporting agent shall make a statement each month to the

director of licenses showing the amount of liquid fuel exported.

SEC. 11. If any person shall receive such liquid fuels in such form and under such circumstances as shall preclude the collection of this tax from the distributor by reason of the provisions of the Constitution and laws of the United States, and shall thereafter sell such liquid fuel in such manner and under such circumstances as may subject such sale to the taxing power of the state, such person shall be considered a distributor and shall make the same reports, pay the same taxes and be subject to all the other provisions of this act relating to distributors of liquid fuel.

When tax precluded by U. S. laws.

SEC. 12. Any distributor, association of persons, firm or corporation violating any of the provisions of this act or of any of the rules and regulations prescribed by the director of licenses for the purpose of carrying its provisions into effect, shall be deemed guilty of a gross misdemeanor.

Violations.

SEC. 13. Nothing in this act contained shall be construed to require the payment of the excise tax herein provided for, or the doing of any acts which would constitute an unlawful burden upon the sale or distribution of liquid fuels as herein defined, in violation of the Constitution or laws of the United States.

Scope of act.

SEC. 14. The secretary of state shall exercise all the powers and perform all the duties required of the director of licenses until such time as the director of licenses shall be appointed and qualify.

Delegation of powers and duties.

SEC. 15. If any section, subdivision, sentence or clause of this act is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of the act.

Partial invalidity.

Repealing
clause.

SEC. 16. That sections 6051 to 6058 inclusive of Rem. & Bal. Code are hereby repealed.

SEC. 17. This act shall take effect July 1, 1921.

Passed the Senate February 26, 1921.

Passed the House March 1, 1921.

Approved by the Governor March 21, 1921.

CHAPTER 174.

[S. B. 170.]

POLL TAX.

AN ACT providing for the levy and collection of an annual poll or capitation tax, providing penalties, and declaring that this act shall take effect immediately.

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

Persons
liable for.

SECTION 1. All persons of this state, over twenty-one (21) years of age and under fifty (50) years of age, except idiots, insane persons, and persons supported at public expense, shall annually pay a poll tax of five dollars (\$5.00), which shall be due and payable in money without any exemptions whatsoever, on or before the first day of May of each year, to the county treasurer of the county in which such person resides, who shall issue to such person a receipt therefor.

Listing of
inhabitants
and
employers.

SEC. 2. It shall be the duty of the county assessor of each county of the state to annually, at the time of the assessment and listing of personal property for the purpose of taxation, as provided for by law, to list all inhabitants of the county liable to pay a poll tax and to compile and furnish to the county treasurer on or before the 30th day of April in each year, a list of all persons liable for the payment of