

CHAPTER 140.

[S. B. 60.]

MOTOR VEHICLES; LICENSE FEES AND GAS TAX.

AN ACT relating to motor vehicles; providing for and requiring fees for licenses therefor; providing and requiring the payment of excise taxes on fuel to be used thereby; and amending Section 15 of Chapter 96 of the Laws of 1921 (Section 6326 of Remington's Statutes), Section 2 of Chapter 173 of the Laws of 1921 as amended by Section 1 of Chapter [Chapter] 81 of the Laws of 1923 (Section 8328 of Remington's Compiled Statutes) and Section 2 of Chapter 81 of the Laws of 1923 (Section 8328-1 of Remington's Compiled Statutes), and declaring when this act shall take effect.

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

Amends § 15,
ch. 96, Laws
of 1921;
§ 6326, Rem.
Comp. Stat.

SECTION 1. That section 15 of chapter 96 of the Laws of 1921 (section 6326 of Remington's Compiled Statutes) be amended to read as follows:

Annual
license
fee, \$3.00.

For-hire.

Section 15. Except as otherwise specifically provided by law for the registration of each motor vehicle, there shall be paid and collected annually three dollars (\$3.00); and in addition thereto, for each for-hire care [car], auto stage or auto stage trailer, \$3.00 per seat for the seating capacity thereof; and for each truck or trailer fifty cents (50c) per hundred weight or fraction thereof for the maximum load to be carried thereon; and in case any such vehicle shall be propelled by steam or electricity, gas or other fuel upon which an excise tax on liquid fuel has not been provided by this act, an additional fee of fifty cents (50c) per hundred weight or fraction thereof of such vehicle's gross weight shall be paid and collected in lieu of such excise tax; *Provided*, That the fee for any truck or trailer used only for the purpose of transporting any well drilling machine, air compressor, rock crusher, conveyor, hoist, donkey engine, cook house, tool house, bunk house or similar machine or structure attached to and made a part thereof, shall be three dollars (\$3.00).

Annual fees for dealer's licenses, and fees for transfers, corrections or duplicate plates shall be paid and collected as follows: Dealers in motor cycles ten dollars (\$10.00), all other dealers fifty dollars (\$50.00); dealer's plates bearing the same number (except motor cycle) ten dollars (\$10.00); dealer's duplicate plates three dollars (\$3.00) each; transfer or correction of motor vehicle license one dollar (\$1.00) each.

It shall be unlawful for the owner or operator of any motor vehicle, truck or trailer not licensed annually for-hire to carry passengers therein for-hire.

SEC. 2. That section 2 of chapter 173 of the Laws of 1921 as amended by section 1 of chapter 81 of the Laws of 1923 (section 8328 of Remington's Compiled Statutes), be further amended to read as follows:

Section 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 (15th) day 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 month, and pay an excise tax of four cents per gallon on all liquid fuel so sold as shown by such statement in the manner and within the time hereinabove provided.

SEC. 3. That section 2 of chapter 81 of the Laws of 1923 (section 8328-1 of Remington's Compiled Statutes), be amended to read as follows:

Section 2. Every person, firm or corporation, including distributors who shall use liquid fuel for

Dealers.

For-hire not licensed.

Amends § 2, ch. 173, Laws of 1921; § 1, ch. 8, Laws of 1923; § 8328, Rem. Comp. Stat.

Distributors' liquid fuel tax, four cents.

Amends § 2, ch. 81, Laws of 1923; § 8328-1, Rem. Comp. Stat.

Users in motor vehicles.

the purpose of operating motor vehicles including motor trucks upon the public highways of the state, or the political subdivisions thereof, upon the sale or use of which liquid fuel the excise tax imposed by this chapter has not been theretofore paid, shall pay an excise tax of four cents per gallon upon all such liquid fuel so used, and, insofar as such liquid fuel is concerned, shall make the same reports and pay the same taxes as and be subject to all the other provisions of this chapter relating to distributors of liquid fuel: *Provided*, That any tourist or traveler coming into the state in a motor vehicle may transport for his own use, only, not more than twenty (20) gallons of liquid fuel at one time, and use the same for the purpose of operating such motor vehicle without the payment of said tax.

SEC. 4. This act is necessary for the immediate preservation of the public peace, health and safety, support of the state government and its existing public institutions; and section 1 hereof shall be in force and effect on and after twelve o'clock midnight, December 31, 1931; and sections 2 and 3 shall be in force and effect on and after twelve o'clock midnight, March 31, 1931: *Provided*, That applications for motor vehicle licenses for the year 1932 at the schedule of fees and rates provided in section 1 hereof may be made on and after December 1, 1931 and annually thereafter on and after the 1st day of December for the next succeeding year: *Provided, further*, That nothing in this act contained shall be construed as amending, modifying or repealing chapter 88 of the Laws of Washington of 1929.

Passed the Senate February 12, 1931.

Passed the House March 12, 1931.

Approved by the Governor March 24, 1931.