
CHAPTER 73
[House Bill No. 192]
INHERITANCE TAX--ESCHEATS--
REFUNDS, INTEREST

AN ACT Relating to tax and revenue; and amending section 83.44.080, chapter 15, Laws of 1961 and RCW 83.44.080.

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

Section 1. Section 83.44.080, chapter 15, Laws of 1961 and RCW 83.44.080 are each amended to read as follows:

Where refunds are allowed in inheritance tax and escheat cases (~~((by-relief-bills-of-the-legislature))~~), the amount of money received and held by the state treasurer, by way of inheritance tax or escheat, shall draw interest at the rate of (~~((two))~~) eight percent per annum from the time of the receipt by the state treasurer of said money until the refund thereof (~~((pursuant-to-the-relief-bills-of-the-legislature))~~): PROVIDED, That in all inheritance tax cases where securities are deposited with the state treasurer in lieu of a cash payment and thereafter returned to the person or persons so depositing said securities with the state treasurer, the interest and income from said securities received by the state treasurer shall be paid over to said person or persons so depositing said securities.

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CHAPTER 74
[House Bill No. 264]
LOCAL GOVERNMENT--
TRAVEL EXPENSES--ADVANCES

AN ACT Relating to the advancement of travel expenses to officials of municipal corporations and other political subdivisions; defining crime; and adding new sections to chapter 116, Laws of 1965 and to chapter 42.24 RCW.

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

NEW SECTION. Section 1. There is added to chapter 116, Laws of 1965 and to chapter 42.24 RCW a new section to read as follows:

Whenever it becomes necessary for an elected or appointed official or employee of the municipal corporation or political subdivision to travel and incur expenses, the legislative body of such municipal corporation or political subdivision may provide, in the manner that local legislation is officially enacted, reasonable allowances to such officers and employees in advance of expenditure. Such advance shall be made under appropriate rules and regulations to be prescribed by the state auditor.

NEW SECTION. Sec. 2. There is added to chapter 116, Laws of 1965 and to chapter 42.24 RCW, a new section to read as follows:

The legislative body of a municipal corporation or political subdivision wishing to make advance payments of travel expenses to officials and employees, as provided in sections 1 through 5 of this act, will establish, in the manner that local legislation is officially enacted, a revolving fund to be used solely for the purpose of making advance payments of travel expenses. The revolving fund will be maintained in a bank as a checking account and advances to officials or employees will be by check. The fund will be replenished by warrant.

NEW SECTION. Sec. 3. There is added to chapter 116, Laws of 1965, and to chapter 42.24 RCW a new section to read as follows:

To protect the municipal corporation or political subdivision from any losses on account of advances made as provided in sections 1 through 5 of this act, the municipal corporation or political subdivision shall have a prior lien against and a right to withhold any and all funds payable or to become payable by the municipal corporation or political subdivision to such officer or employee to whom such advance has been given, as provided in sections 1 through 5 of this act, up to the amount of such advance and interest at the rate of ten percent per annum, until such time as repayment or justification has been made. No advance of any kind may be made to any officer or employee under sections 1 through 5 of this act at any time when he is delinquent in accounting for or repaying a prior advance under sections 1 through 5 of this act.

NEW SECTION. Sec. 4. There is added to chapter 116, Laws of 1965 and to chapter 42.24 RCW a new section to read as follows:

On or before the tenth day following the close of the authorized travel period for which expenses have been advanced to any officer or employee, he shall submit to the appropriate official a fully itemized travel expense voucher, for all reimbursable items legally expended, accompanied by the unexpended portion of such advance, if any.

Any advance made for this purpose, or any portion thereof, not repaid or accounted for in the time and manner specified herein, shall bear interest at the rate of ten percent per annum from the date of default until paid.

NEW SECTION. Sec. 5. There is added to chapter 116, Laws of 1965 and to chapter 42.24 RCW a new section to read as follows:

An advance made under sections 1 through 5 of this act shall be considered as having been made to such officer or employee to be expended by him as an agent of the municipal corporation or political subdivision for the municipal corporation's or political subdivision's purposes only, and specifically to defray necessary costs while performing his official duties.

No such advance shall be considered as a personal loan to such officer or employee and any expenditure thereof, other than for official business purposes, shall be considered a misappropriation of public funds.

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CHAPTER 75
 [House Bill No. 350]
 JUSTICE COURT PROCEDURE--
 PROBATION--SUSPENSION OF SENTENCE

AN ACT Relating to justice courts; and adding new sections to chapter 299, Laws of 1961 and to chapter 3.66 RCW.

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