

government and its existing public institutions, and shall take effect immediately.

Passed the Senate March 20, 1982.

Passed the House March 17, 1982.

Approved by the Governor March 27, 1982.

Filed in Office of Secretary of State March 27, 1982.

CHAPTER 3

[Engrossed Substitute Senate Bill No. 4963]

PORT DISTRICTS—INDUSTRIAL DEVELOPMENT LEVIES

AN ACT Relating to port districts; amending section 1, chapter 265, Laws of 1957 as last amended by section 1, chapter 76, Laws of 1979 and RCW 53.36.100; adding a new section to chapter 84.55 RCW; providing an effective date; and declaring an emergency.

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

Section 1. Section 1, chapter 265, Laws of 1957 as last amended by section 1, chapter 76, Laws of 1979 and RCW 53.36.100 are each amended to read as follows:

A port district having adopted a comprehensive scheme of harbor improvements and industrial developments may thereafter raise revenue, for ~~((six))~~ twelve years only, in addition to all other revenues now authorized by law, by an annual levy not to exceed forty-five cents per thousand dollars of assessed value against the assessed valuation of the taxable property in such port district. Said levy shall be used exclusively for the exercise of the powers granted to port districts under chapter 53.25 RCW except as provided in RCW 53.36.110. The levy of such taxes is herein authorized notwithstanding the provisions of RCW 84.52.050 and 84.52.043. The revenues derived from levies made under RCW 53.36.100 and 53.36.110 not expended in the year in which the levies are made may be paid into a fund for future use in carrying out the powers granted under chapter 53.25 RCW, which fund may be accumulated and carried over from year to year, with the right to continue to levy the taxes provided for in RCW 53.36.100 and 53.36.110 for the purposes herein authorized.

If a port district intends to levy a tax under this section for one or more years after the first six years authorized in this section, the port commission shall publish notice of this intention, in one or more newspapers of general circulation within the district, by June 1 of the year in which the first levy of the seventh through twelfth year period is to be made. If within ninety days of the date of publication a petition is filed with the county auditor containing the signatures of eight percent of the number of voters registered and voting in the port district for the office of the governor at the last preceding gubernatorial election, the county auditor shall canvass the signatures in the same manner as prescribed in RCW 29.79.200 and certify their sufficiency to the port commission within two weeks. The proposition to

make these levies in the seventh through twelfth year period shall be submitted to the voters of the port district at a special election, called for this purpose, no later than the date on which a primary election would be held under RCW 29.13.070. The levies may be made in the seventh through twelfth year period only if approved by a majority of the voters of the port district voting on the proposition.

NEW SECTION. Sec. 2. There is added to chapter 84.55 RCW a new section to read as follows:

For purposes of applying the provisions of this chapter:

(1) A levy by or for a port district pursuant to RCW 53.36.100 shall be treated in the same manner as a separate regular property tax levy made by or for a separate taxing district; and

(2) The first levy by or for a port district pursuant to RCW 53.36.100 after the effective date of this act shall not be subject to RCW 84.55.010.

NEW SECTION. Sec. 3. This 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 April 1, 1982.

Passed the Senate March 12, 1982.

Passed the House March 18, 1982.

Approved by the Governor March 27, 1982.

Filed in Office of Secretary of State March 27, 1982.

CHAPTER 4

[House Bill No. 765]

EXCISE TAX REGISTRATION CERTIFICATE—FEE

AN ACT Relating to revenue and taxation; and amending section 82.32.030, chapter 15, Laws of 1961 as last amended by section 1, chapter 95, Laws of 1979 ex. sess. and RCW 82.32.030.

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

Section 1. Section 82.32.030, chapter 15, Laws of 1961 as last amended by section 1, chapter 95, Laws of 1979 ex. sess. and RCW 82.32.030 are each amended to read as follows:

If any person engages in any business or performs any act upon which a tax is imposed by the preceding chapters, he shall, whether taxable or not, under such rules and regulations as the department of revenue shall prescribe, apply for and obtain from the department a registration certificate upon ~~((making a nonrefundable deposit of twenty-five dollars which shall be credited to the taxpayer's account))~~ payment of fifteen dollars. Such registration certificate shall be personal and nontransferable and shall be valid as long as the taxpayer continues in business and pays the tax accrued to the state. In case business is transacted at two or more separate places by