

## CHAPTER 152.

[ H. B. 421. ]

## MOTOR VEHICLES—EXCISE TAX.

AN ACT relating to revenue and taxation; amending an act providing for an excise tax upon certain motor vehicles and trailers in lieu of property taxes thereon; redefining "motor vehicles"; providing as to refunds in certain cases; providing as to the effective date of this act as amended, and the duties of certain state and county officers thereunder; providing as to the apportionment of revenue; providing as to penalty for false statement; amending sections 1, 11, 12 and 14, chapter 144, Laws of 1943 (sections 6312-115, 6312-125, 6312-126 and 6312-128, Rem. Supp. 1943, also Pierce's Perpetual Code 964-51, -62, -71, -73, -77); and amending chapter 144, Laws of 1943 by adding thereto a new section to be known as section 6A; and declaring an emergency.

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

SECTION 1. Section 1, chapter 144, Laws of 1943 (section 6312-115, Rem. Supp. 1943, also Pierce's Perpetual Code 964-51), is hereby amended to read as follows: Amendment.

Section 1. Unless otherwise indicated by the context of this act, the term "motor vehicle" shall mean and include all motor vehicles, trailers and semi-trailers used, or of the type designed primarily to be used, upon the public streets and highways, for the convenience or pleasure of the owner, or for the conveyance, for hire or otherwise, of persons or property, including fixed loads and facilities for human habitation; but the term shall not include (a) vehicles carrying exempt licenses, (b) dock and warehouse tractors and their cars or trailers, lumber carriers of the type known as spiders, and all other automotive equipment not designed primarily for use upon public streets or highways, or (c) motor vehicles or their trailers used entirely upon private property. The term "Commission" or "Tax Commission" shall mean the Tax Commission of the State of Motor vehicle defined.  
Tax commis-  
sion defined.

Person defined.

Washington. The term "person" shall include a firm, partnership, or corporation.

Amendment.

SEC. 2. Chapter 144, Laws of 1943 (section 6312-115 *et seq.*, Rem. Supp. 1943, also Pierce's Perpetual Code 964-62), is hereby amended by adding thereto a new section immediately following section 6 to be known as and numbered 6A and to read as follows:

Excise fee for operations of common or contract carrier equipment.

Section 6A. Whenever any person shall apply to the State Department of Public Service for a permit or identification plates to operate a motor vehicle, in any year, under the provisions of chapter 184, Laws of 1935, as amended, said person shall pay to said Department, together with the fee for such permit or plates, the excise fee payable for that year on said vehicle under the provisions of this act, except in the following cases:

(1) If the excise fee for such vehicle, whether owned, leased or rented, for such year has theretofore been paid and such person shall furnish to said Department a receipt, or other satisfactory proof, evidencing such payment, which receipt, or other evidence, after any necessary verification, shall be returned to him upon request; or

(2) If the application be for a vehicle, licensed in another state, for a permit or plates which will simply permit an occasional irregular trip or trips from another state into this state.

In either of the two above enumerated cases the Department, in accounting to the State Treasurer, shall note the reason for non-collection of the excise.

In any case where a person shall have paid the excise fee for any vehicle for any year to the Department and shall later apply to a County Auditor for a motor vehicle license for such year, such County Auditor shall issue such license without collecting the excise fee but only after verifying the said payment from the excise fee receipt, or from a signed statement, issued by the Department, and in

accounting to the State Treasurer for such non-collection the Auditor shall note the number of such receipt or the number of the identification plates issued by the Department.

The Department shall account for and pay over to the State Treasurer, at the latest within thirty (30) days after it has received payment, the excise fees it has collected under this act, and the State Treasurer shall credit the same to the Motor Vehicle Excise Fund. Payment of tax.

It is the intent of this act that not more than one excise fee imposed under section 2 thereof shall be collected for any vehicle for any year.

For the purposes of this section, the several provisions of this act applying to the County Auditor shall apply to the State Department of Public Service and those applying to the County Assessor shall apply to the State Tax Commission.

SEC. 3. Section 11, chapter 144, Laws of 1943 (section 6312-125, Rem. Supp. 1943, also Pierce's Perpetual Code 964-71), is hereby amended to read as follows: Amendment.

Section 11. Whenever any person has paid a motor vehicle license fee, and together therewith has paid an excise tax imposed under the provisions of this act, and the State Director of Licenses shall determine that said person is entitled to a refund of the entire amount of said license fee as provided by law, then said person shall also be entitled to a refund of the entire excise tax collected under the provisions of this act. In case the Director of Licenses shall determine that any person is entitled to a refund of only a part of the license fee so paid, such person shall be entitled to a refund of the difference, if any, between the excise tax collected and that which should have been collected and the State Treasurer shall determine the amount of such refund by reference to the applicable excise tax schedule prepared by the Tax Commission and the Association Refund.

of County Assessors. In case no claim is to be made for the refund of the license fee or any part thereof but claim is made by any person that he has paid an erroneously excessive amount of excise tax, the Tax Commission shall determine in the manner generally provided in this act the amount of such excess, if any, that has been paid and shall certify to the State Treasurer that such person is entitled to a refund in said amount. No refund of excise tax shall be allowed under the first or second sentences of this section unless application for a refund of license fee is filed with the Director of Licenses within the period provided by law, and no such refund shall be allowed under the third sentence of this section unless filed with the Tax Commission within ninety (90) days after such claimed excessive excise tax was paid.

Operation  
partially  
outside state.

Any person authorized by the State Department of Public Service to operate a motor vehicle for the conveyance of freight or passengers for hire as a common carrier or as a contract carrier, and so operating such vehicle partly within and partly outside of this state during any calendar year, shall be entitled to a refund of that portion of the excise tax paid for such vehicle for such year that the mileage actually so operated by such vehicle outside the state bears to the total mileage so operated both within and outside of the state. Any claim for such refund must be filed with the Tax Commission at Olympia not later than within the first three (3) months of the following calendar year and the applicant must therewith furnish to the Commission his affidavit, verified by oath, of the mileage so operated by such vehicle during the preceding year, within the state, outside of the state, and the total of all mileage so operated.

If the Commission shall approve such claim it shall notify the State Treasurer to that effect, and the said Treasurer is hereby authorized and directed

to make such approved refunds and the other refunds herein provided for from the Motor Vehicle Excise Fund and shall mail or deliver the same to the person entitled thereto.

Any person making any false statement, in the affidavit herein mentioned, under which he obtains any amount of refund to which he is not entitled under the provisions of this section shall be guilty of a gross misdemeanor. Penalty.

SEC. 4. Section 12, chapter 144, Laws of 1943 (section 6312-126, Rem. Supp. 1943, also Pierce's Perpetual Code 964-73), is hereby amended to read as follows: Amendment.

Section 12. The first tax to be collected under this act, as amended in 1945, shall be for the calendar year 1946 and the duties imposed upon the various state and county officers by this act shall be performed within such time or times as to give effect to this section. No motor vehicle shall be listed and assessed for ad valorem taxation in the year 1945 or any succeeding year, for taxes of the year 1946 or any succeeding year, so long as this act remains in effect, and any such assessment heretofore made in 1945 is hereby directed to be cancelled. Years applicable.

SEC. 5. Section 14, chapter 144, Laws of 1943 (section 6312-128, Rem. Supp. 1943, also Pierce's Perpetual Code 964-77), is hereby amended to read as follows: Amendments.

Section 14. On the first day of the months of January, April, July and October of 1945, and of each year thereafter, the State Treasurer shall make the following apportionment and distribution of all moneys remaining in the Motor Vehicle Excise Fund: Five per cent (5%) thereof shall be credited and transferred to the State General Fund; seventeen per cent (17%) thereof shall be paid to cities and towns in the proportions and for the purposes hereinafter set forth; and seventy-eight per cent (78%) thereof Distribution of tax funds.

Distribution  
of tax  
funds.

shall be credited and transferred to the State School Equalization Fund. The amount so payable to cities and towns shall be apportioned among the several cities and towns within the state ratably, on the basis of population, according to the latest Federal census: *Provided*, That the State Treasurer shall ascertain as of the first day of January of the year 1944 and each year thereafter whether, subsequent to the latest regular Federal decennial census, any official estimate of the population of any city or town in this state has been made by the Federal Bureau of Census, and if any such estimate has been made the latest of such estimates for any such city or town shall be used in apportioning instead of the population shown in such regular census, and the apportionment so ascertained as of the first day of January of each year shall be used by the Treasurer throughout that calendar year. When so apportioned, the amount payable to each such city and town shall be transmitted to the City Treasurer thereof, and shall be utilized by such city or town for the purposes of police and fire protection and the preservation of the public health therein, and not otherwise: *Provided, however*, That in case it be adjudged that revenue derived from the excise tax imposed by this act cannot lawfully be apportioned or distributed to cities or towns, then and in that case all moneys directed by this section to be apportioned and distributed to cities and towns shall be credited and transferred to the State General Fund.

Effective  
immediately.

SEC. 6. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately.

Passed the House March 1, 1945.

Passed the Senate March 7, 1945.

Approved by the Governor March 15, 1945.