

municipal subdivision shall have the right to impose taxes of the nature therein defined.

SEC. 25. This act shall take effect May 1, 1937.

Effective
May 1, 1937.

Passed the Senate February 19, 1937.

Passed the House March 10, 1937.

Approved by the Governor March 23, 1937 with the exception of section 6, which is vetoed.

CHAPTER 228.

[S. B. 291.]

EXCISE TAX ON PRIVATE MOTOR VEHICLES.

AN ACT relating to taxation; providing for an excise tax upon private motor vehicles in lieu of property taxes thereon and for the allocation of revenues therefrom to the state school equalization fund for the relief of counties from the burden of common school support; limiting the county property tax levy for support of the common schools to one and one fourth mills; making an appropriation from the state school equalization fund of \$1,500,000.00, and prescribing the duties of certain state and county officers in relation to said excise tax.

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

SECTION 1. Except as otherwise indicated by the context the term "vehicle," "motor vehicle" or "private motor vehicle" shall be construed to mean and include all motor vehicles used for the convenience or pleasure of the owner and carrying a licensing classification other than motor vehicle trailer or semi-trailer, motor vehicle for hire, auto stage, auto stage trailer, motor truck, motor truck trailer or dealer's licenses. It shall not include any vehicle entitled to an exempt motor vehicle license.

Definitions.

SEC. 2. An excise tax is hereby imposed for the privilege of using in the State of Washington any private motor vehicle. The annual amount of such

Excise tax.

excise shall be one and one half (1.5) per centum of the fair market value of such vehicles, but no vehicle shall be subject to a tax of less than \$1.00 per annum.

Tax schedule. SEC. 3. The tax commission and association of county assessors of the state shall prepare and, on or before November 1st of each year, furnish to the county auditor of each county in the state a schedule for the collection of the tax imposed by this act. Such schedule shall be based upon such information as may be available to them pertaining to the fair market value of motor vehicles. Vehicles shall be classified into a convenient number of classes on the basis of make, type and year of manufacture, and to the value of vehicles within the classes as thus determined shall be applied the rate of tax prescribed in section 2 of this act. The commission and county assessors shall have power to use any guidebook, report or compendium of official and recognized standing in the automotive industry in determining fair market value. The schedule shall show the amount of tax for vehicles within each class and shall sufficiently describe the various motor vehicles included within each classification to enable the county auditors to ascertain readily the amount of tax applicable to a motor vehicle of any specified make, type or year of manufacture.

Vehicles classified.

Fair market value.

Vehicle not appearing upon tax schedule.

SEC. 4. Whenever a person shall apply to the county auditor for a license for a private motor vehicle which does not appear upon the tax schedule, he shall be required to apply to the county assessor of his county for computation of the amount of tax due. Upon any such application the assessor shall appraise the fair market value of the vehicle from such automotive guidebooks or listings or other information as he may have available and ascertain the amount of tax by applying to such appraisal the rate of 1.5 per cent and thereupon the applicant shall

be given a certificate showing tax payable under this act.

SEC. 5. The tax hereby imposed shall be due and payable to the county auditor at the time of registration of a private motor vehicle. Whenever an application is made to the auditor for a private motor vehicle license he shall then and there collect, in addition to the amount of the license fee, the amount of tax due under the provisions of this act and no motor vehicle license or license plates shall be issued unless such tax is paid in full. The tax hereby imposed shall be collected for each calendar year: *Provided*, That upon vehicles licensed for the first time in this state after March 31st of any year the tax imposed by this act for such year shall be reduced by one fourth thereof, upon vehicles licensed for the first time in this state after June 30th of any year the tax shall be reduced by one half thereof and upon vehicles licensed for the first time in the state after September 30th of any year the tax shall be reduced by three fourths thereof. No additional tax shall be imposed under this act upon any vehicle upon the transfer of ownership thereof if the tax on such vehicle has already been paid for the year in which transfer of ownership occurs.

Tax due and payable when.

SEC. 6. The tax imposed by this act is in addition to all other licenses and taxes otherwise imposed, except that no tax according to value shall hereafter be levied or imposed upon any vehicle upon which is paid the tax required by this act. Such vehicles are hereby exempted from all *ad valorem* taxes for state, county or municipal purposes.

Tax in addition to other taxes imposed.

SEC. 7. It shall be unlawful for the county auditor to issue a license or identification plates to any applicant therefor without collecting with the required license fee the amount of the tax due thereon

Unlawful to issue license without collecting tax.

Penalty. under the provisions of this act. Violations of this section shall constitute a gross misdemeanor.

Receipts. SEC. 8. The county auditor shall give to each person paying the tax under this act a receipt therefor which shall sufficiently designate and identify the vehicle upon which such tax is paid. Such receipt may be incorporated in the receipt now given for motor vehicle license fee paid.

Collections credited to state school equalization fund. SEC. 9. The county auditor shall regularly when remitting license fee receipts pay over and account to the state treasurer for the taxes collected under the provisions of this act. All revenue derived from the tax imposed by this act shall upon receipt thereof be credited by the state treasurer to the state school equalization fund.

Dealers. SEC. 10. Dealers' stocks of motor vehicles shall continue to be listed and assessed by the county assessor as other personal property is listed and assessed for *ad valorem* taxes: *Provided*, That, after the calendar year 1937, the county assessor shall not list or assess any dealers' stocks of motor vehicles bearing current Washington private motor vehicle licenses on the statutory assessment date: *Provided, further*, That whenever, in any year after the calendar year 1937, a dealer subsequent to such listing and assessment sells or otherwise disposes of a motor vehicle which has been listed and assessed to him by the county assessor for such year, it shall be the duty of the said dealer to give to his purchaser or transferee a certificate attesting that the vehicle so sold or transferred, identified by motor number, was in fact actually listed and assessed to the dealer for the year in which the sale or transfer occurred and such purchaser or transferee shall, upon verification of the certificate by the county assessor, be exempt as to such vehicle from the payment of any tax imposed by this act for the remainder of such year.

SEC. 11. The first tax to be collected under this act shall be for the calendar year 1938 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. Except as provided in section 10, private motor vehicles shall not be listed and assessed for *ad valorem* taxes for the year 1937 or any succeeding year so long as this act remains in effect.

First tax collectible for 1938.

Vehicles not assessed for *ad valorem* taxes.

SEC. 12. The county tax required by section 4936, Remington's Revised Statutes (sec. 12, chap. 28, Laws of 1933) to be levied annually in an amount sufficient to produce five cents per pupil per attendance day shall not in any case exceed one and one fourth mills on each dollar of assessed valuation of property in the several counties. Revenues derived from the excise imposed under this act shall be apportioned from the state school equalization fund to counties entitled thereto for common school support in the same manner, at the same time and upon the same basis as said state school equalization fund is required to be apportioned to counties under section 4936, Remington's Revised Statutes (sec. 12, chap. 28, Laws of 1933). There is hereby appropriated from the state school equalization fund for the equalization of county common school support under said section 4936, out of revenues derived from the excise tax imposed by this act, the sum of one million five hundred thousand dollars (\$1,500,000.00).

County tax.

Revenues apportioned.

Appropriation.

SEC. 13. All acts and parts of acts in conflict herewith are hereby repealed, but this section shall not prevent the collection of any tax or taxes heretofore levied upon private motor vehicles under any other law.

Conflicting acts repealed.

SEC. 14. If any section or sections less than the whole of this act should be declared unconstitutional by a court of last resort of competent jurisdiction,

Partial invalidity.

the act shall be and become inoperative and of no force or effect in its entirety.

Passed the Senate March 6, 1937.

Passed the House March 10, 1937.

Approved by the Governor March 22, 1937.

CHAPTER 229.

[S. B. 135.]

RETIREMENT OF SUPREME AND SUPERIOR COURT JUDGES.

AN ACT providing for the retirement of judges of the supreme and superior courts; fixing the amount of their retirement pay; providing funds therefor; and making an appropriation.

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

Retirement.

SECTION 1. Any judge of the supreme or superior court of the State of Washington who heretofore and/or hereafter shall have served as a judge of either or both of such courts for eighteen years in the aggregate or who shall have served ten years in the aggregate and shall have attained the age of seventy years or more may, during or at the expiration of his term of office, in accordance with the provisions of this act, be retired and receive the retirement pay herein provided for. Any judge desiring to retire under the provisions of this section shall file with the state treasurer, who is hereby created treasurer, *ex officio*, of the fund hereinafter established, and who is hereinafter referred to as "the treasurer," a notice in duplicate in writing, verified by his affidavit, fixing a date when he desires his retirement to commence, one copy of which the treasurer shall forthwith file with the state auditor. The notice shall state his name, the court or courts of which he has served as judge, the period of

Notice,
contents.