

two hundred and fifty electors residing in the district shall, re-establish the boundaries of the commissioner districts in the port district, so that each commissioner district shall comprise as nearly as possible one-third of the population of the port district: PROVIDED, That no voting precinct shall be divided by the boundary lines of a commissioner district.

NEW SECTION. Sec. 2. 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 immediately.

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CHAPTER 10  
 [Senate Bill No. 211]  
 USE TAX--MOTOR VEHICLES

AN ACT Relating to excise taxes; providing for the collection of use taxes on motor vehicles; and amending section 82.12.045, chapter 15, Laws of 1961 as amended by section 1, chapter 21, Laws of 1963 and RCW 82.12.045.

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

Section 1. Section 82.12.045, chapter 15, Laws of 1961 as amended by section 1, chapter 21, Laws of 1963 and RCW 82.12.045 are each amended to read as follows:

In the collection of the use tax on motor vehicles, the (~~tax commission~~) department of revenue may designate the county auditors of the several counties of the state as its collecting agents. Upon such designation, it shall be the duty of each county auditor to collect the tax at the time an applicant applies for the registration of, and transfer of title to, the motor vehicle, except in the following instances: (1) Where the applicant exhibits a dealer's report of sale showing that the retail sales tax has been collected by the dealer; (2) where the application is for the renewal of registration; (3) where the applicant presents a written statement signed by the (~~tax~~

~~commission~~) department of revenue, or its duly authorized agent showing that no use tax is legally due; (4) where the applicant presents satisfactory evidence showing that the retail sales tax or the use tax has been paid by him on the vehicle in question. The term "motor vehicle," as used in this section means and includes all motor vehicles, trailers and semitrailers used, or of a 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, facilities for human habitation, and vehicles carrying exempt licenses. It shall be the duty of every applicant for registration and transfer of certificate of title who is subject to payment of tax under this section to declare upon his application the value of the vehicle for which application is made, which shall consist of the consideration paid or contracted to be paid therefor. Any person wilfully misrepresenting, or failing or refusing to declare upon his application, such value shall be guilty of a gross misdemeanor.

Each county auditor who acts as agent of the (~~tax-commission~~) department of revenue shall at the time of remitting license fee receipts on motor vehicles subject to the provisions of this section pay over and account to the state treasurer for all use tax revenue collected under this section, after first deducting as his collection fee the sum of (~~fifty-cents~~) one dollar for each motor vehicle upon which the tax has been collected. All revenue received by the state treasurer upon this section shall be credited to the general fund. The auditor's collection fee shall be deposited in the county current expense fund. A duplicate of the county auditor's transmittal report to the state treasurer shall be forwarded forthwith to the (~~tax-commission~~) department of revenue.

Any applicant who has paid use tax to a county auditor under this section may apply to the (~~tax-commission~~) department of revenue for refund thereof if he has reason to believe that such tax was not legally due and owing. No refund shall be allowed unless application

therefor is received by the (~~tax-commission~~) department of revenue within two years after payment of the tax. Upon receipt of an application for refund the (~~tax-commission~~) department of revenue shall consider the same and issue its order either granting or denying it and if refund is denied the taxpayer shall have the right of appeal as provided in RCW 82.32.170, 82.32.180 and 82.32.190.

The provisions of this section shall be construed as cumulative of other methods prescribed in chapters 82.04 to 82.32, inclusive, for the collection of the tax imposed by this chapter. The (~~tax commission~~) department of revenue shall have power to promulgate such rules and regulations as may be necessary to administer the provisions of this section. Any duties required by this section to be performed by the county auditor may be performed by the director of (~~licenses~~) motor vehicles but no collection fee shall be deductible by said director in remitting use tax revenue to the state treasurer.

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CHAPTER 11  
 [Engrossed Senate Bill No. 254]  
 PORT DISTRICTS--CONTRACT SALES

AN ACT Relating to contract sales, terms and conditions; amending section 2, chapter 23, Laws of 1965 and RCW 53.08.091; and declaring an emergency.

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

Section 1. Section 2, chapter 23, Laws of 1965 and RCW 53.08-.091 are each amended to read as follows:

Except in cases where the full purchase price is paid at the time of the purchase, every sale of real property under authority of RCW 53.08.090 or RCW 53.25.110 shall be subject to the following terms and conditions:

(1) The purchaser shall enter into a contract with the district in which the purchaser shall covenant that he will make the payments of principal and interest when due, and that he will pay all