

SEC. 22. That this act is necessary for the preservation of the peace, health and safety of this state and the support of the state government of the State of Washington and its existing institutions, and shall take effect on the first day of April, 1937. Effective immediately.

Passed the Senate March 6, 1937.

Passed the House March 9, 1937.

Approved by the Governor March 17, 1937.

CHAPTER 191.

[S. B. 285.]

COMPENSATING TAX.

AN ACT relating to revenue and taxation, providing for the levy and collection of a tax or excise upon the use of tangible personal property, amending sections 31, 32, 34 and 35 of chapter 180 of the Session Laws of 1935 (8370-31, 8370-32, 8370-34, and 8370-35, Remington's Revised Statutes), repealing section 33 of chapter 180 of the Session Laws of 1935 (8370-33, Remington's Revised Statutes) and declaring an emergency.

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

SECTION 1. Section 31 of chapter 180 of Session Laws of 1935 (8370-31, Remington's Revised Statutes), be and the same hereby is amended to read as follows: Amends § 8370-31, Rem. Rev. Stat. (§ 7030-91, P. C.)

Section 31. From and after the first day of May, 1935, there is hereby levied and there shall be collected from every person in this state a tax or excise for the privilege of using within this state any article of tangible personal property purchased at retail or produced or manufactured for commercial use. This tax will not apply with respect to the use of any article of tangible personal property purchased, produced or manufactured outside this state until the transportation of such article has finally Purchases subsequent to May 1, 1937, rate.

ended or until such article has become commingled with the general mass of property of this state. Such tax shall be levied and collected in any amount equal to the value of the article used by the taxpayer multiplied by the rate of two per cent.

Amends
§ 8370-32,
Rem. Rev.
Stat. (§ 7030-
92, P. C.)

Articles not
taxable.

SEC. 2. Section 32 of chapter 180 of Session Laws of 1935 (8370-32, Remington's Revised Statutes) be and the same hereby is amended to read as follows:

Section 32. The provisions of this title shall not apply:

(a) In respect to the use of any article of tangible personal property brought into the State of Washington by a non-resident thereof for his or her use or enjoyment while temporarily within the state unless such property is used in conducting a non-transitory business activity within the state;

(b) In respect to the use of any article of tangible personal property if the sale thereof has already been subjected to tax under title III of this act and such tax has been paid by the purchaser;

(c) In respect to the use of any article of tangible personal property purchased at retail the sale of which would have been specifically exempt from the tax imposed under title III of this act had the sale thereof been made within the state;

(d) In respect to the use of tangible personal property put to use during any bi-monthly period, the total value of which is less than fifty (\$50.00) dollars;

(e) In respect to the use of rolling stock or aircraft or floating equipment of a common carrier, the first use of which within the state is actual use in conducting interstate or foreign commerce.

Amends
§ 8370-34,
Rem. Rev.
Stat. (§ 7030-
94, P. C.)

SEC. 3. Section 34 of chapter 180 of Session Laws of 1935 (8370-34, Remington's Revised Statutes) be and the same hereby is amended to read as follows:

Section 34. Each taxpayer subject to the provisions of this title shall, on or before the fifteenth

day of the month succeeding the end of the bi-monthly period in which the tax accrued, file a return with the commission showing in detail the total quantity of tangible personal property used by him within the state during the preceding bi-monthly period subject to the tax herein imposed, and such other information as the commission may deem pertinent. Each taxpayer shall remit to the commission with each such return the amount of tax shown thereon to be due.

Statement
and re-
mittance.

SEC. 4. Section 35 of chapter 180 of Session Laws of 1935 (8370-35, Remington's Revised Statutes) be and the same hereby is amended to read as follows:

Amends
§ 8370-35,
Rem. Rev.
Stat. (§ 7030-
95, P. C.)

Section 35. For the purposes of this title:

(a) The term "value of the articles used" shall mean the consideration paid or given or contracted to be paid or given by the purchaser to the seller for the article of tangible personal property, the use of which is taxable under this title. The term shall include, in addition to the consideration paid or given or contracted to be paid or given, the cost of transportation by a common carrier. In case the article used is produced or manufactured by the person using the same or is sold under conditions wherein the purchase price, including the cost of transportation, does not represent the true value thereof, the value of the article used shall be determined as nearly as possible according to the retail selling price at place of use of similar products of like quality and character under such rules and regulations as the tax commission may prescribe;

Definitions.

(b) The terms "use," "used," "using" or "put to use" mean the first use of the article after delivery thereof is completed within this state, and shall include installation, and also storing and withdrawal from storage for subsequent actual use or consumption within this state;

(c) The meaning ascribed to words and phrases in titles I, II and III and all the provisions of titles XVIII, XIX and XX of this act, in so far as applicable, shall have full force and effect with respect to taxes imposed under the provisions of this title.

Repeals
§ 8370-33,
Rem. Rev.
Stat. (§ 7030-
93, P. C.)

SEC. 5. Section 33 of chapter 180 of Session Laws of 1935 (8370-33, Remington's Revised Statutes) hereby is repealed.

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 Senate February 27, 1937.

Passed the House March 10, 1937.

Approved by the Governor March 17, 1937.

CHAPTER 192.

[H. B. 173.]

TOLL BRIDGES CONSTRUCTED IN FIRST-CLASS AND CLASS A COUNTIES.

AN ACT granting the board of county commissioners of first-class and class A counties of the State of Washington the power to construct, improve, operate and maintain bridges on any public road within their respective counties over any navigable or other stream or body of water, the issuance of bonds payable solely out of the revenues of such bridges; the fixation and collection of tolls and charges to be used for the payment of such bonds and the cost of operation of such bridges; the execution of contracts or the taking of action necessary or desirable in connection with the construction, maintenance and operation of such bridges, the issuance and payment of such bonds: *Provided*, That such bonds shall not be debts of the county or counties issuing such bonds; amending paragraph (a), section 1; also sections 4, 7, and 11 of chapter 18, Laws of Washington, Special Session 1933.

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

Amends
§ 1, Ch. 18,
Laws 1933,
Ex. Sess.

SECTION 1. That paragraph (a) of section 1, chapter 18 of the Laws of Washington, Special Session, 1933, be amended to read as follows: