TAX ASSESSMENT AND COLLECTION--REVISIONS

EFFECTIVE DATE: 7/1/92 - Except Sections 7 & 8 which take effect on 1/1/93; and Sections 9 through 12 which take effect on 6/1/92.
State of Washington

52nd Legislature

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By Representatives J. Kohl, Brumsickle and Fraser; by request of Department of Revenue

Read first time 01/23/92. Referred to Committee on Revenue.

AN ACT Relating to the improvement of the administration of the assessment and collection of taxes; amending RCW 82.04.170, 82.08.050, 82.32.090, 82.32.180, 67.28.183, 82.29A.050, 82.04.300, 82.32.030, 82.03.130, 84.08.130, 84.40.038, 84.48.065, 84.36.385, and 84.36.387; repealing RCW 82.32.040; providing effective dates; and declaring an emergency.

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

Sec. 1. RCW 82.04.170 and 1985 c 135 s 1 are each amended to read as follows:

"Tuition fee" includes library, laboratory, health service and other special fees, and amounts charged for room and board by an educational institution when the property or service for which such charges are made is furnished exclusively to the students or faculty of such institution. "Educational institution," as used in this section,
means only those institutions created or generally accredited as such by the state, or defined as a degree granting institution under RCW (28B.05.030(10)) 28B.85.010(3) and accredited by an accrediting association recognized by the United States secretary of education, and offering to students an educational program of a general academic nature or those institutions which are not operated for profit and which are privately endowed under a deed of trust to offer instruction in trade, industry, and agriculture, but not including specialty schools, business colleges, other trade schools, or similar institutions.

Sec. 2. RCW 82.08.050 and 1986 c 36 s 1 are each amended to read as follows:

The tax hereby imposed shall be paid by the buyer to the seller, and each seller shall collect from the buyer the full amount of the tax payable in respect to each taxable sale in accordance with the schedule of collections adopted by the department pursuant to the provisions of RCW 82.08.060. The tax required by this chapter, to be collected by the seller, shall be deemed to be held in trust by the seller until paid to the department, and any seller who appropriates or converts the tax collected to his or her own use or to any use other than the payment of the tax to the extent that the money required to be collected is not available for payment on the due date as prescribed in this chapter shall be guilty of a gross misdemeanor.

In case any seller fails to collect the tax herein imposed or having collected the tax, fails to pay it to the department in the manner prescribed by this chapter, whether such failure is the result of his or her own acts or the result of acts or conditions beyond his or her control, he or she shall, nevertheless, be personally liable to the state for the amount of the tax.
The amount of tax, until paid by the buyer to the seller or to the department, shall constitute a debt from the buyer to the seller and any seller who fails or refuses to collect the tax as required with intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter shall be guilty of a misdemeanor. The tax required by this chapter to be collected by the seller shall be stated separately from the selling price in any sales invoice or other instrument of sale. On all retail sales through vending machines, the tax need not be stated separately from the selling price or collected separately from the buyer. For purposes of determining the tax due from the buyer to the seller and from the seller to the department it shall be conclusively presumed that the selling price quoted in any price list, sales document, contract or other agreement between the parties does not include the tax imposed by this chapter, but if the seller advertises the price as including the tax or that the seller is paying the tax, the advertised price shall not be considered the selling price.

Where a buyer has failed to pay to the seller the tax imposed by this chapter and the seller has not paid the amount of the tax to the department, the department may, in its discretion, proceed directly against the buyer for collection of the tax, in which case a penalty of ten percent may be added to the amount of the tax for failure of the buyer to pay the same to the seller, regardless of when the tax may be collected by the department; and all of the provisions of chapter 82.32 RCW, including those relative to interest and penalties, shall apply in addition; and, for the sole purpose of applying the various provisions of chapter 82.32 RCW, the ((fifteenth)) twenty-fifth day of the month following the tax period in which the purchase was made shall be considered as the due date of the tax.
Sec. 3. RCW 82.32.090 and 1991 c 142 s 11 are each amended to read as follows:

(1) If payment of any tax due on a return to be filed by a taxpayer is not received by the department of revenue by the due date, there shall be assessed a penalty of five percent of the amount of the tax; and if the tax is not received within thirty days after the due date, there shall be assessed a total penalty of ten percent of the amount of the tax; and if the tax is not received within sixty days after the due date, there shall be assessed a total penalty of twenty percent of the amount of the tax. No penalty so added shall be less than five dollars.

(2) If payment of any tax assessed by the department of revenue is not received by the department by the due date specified in the notice, or any extension thereof, the department shall add a penalty of ten percent of the amount of the additional tax found due. No penalty so added shall be less than five dollars.

(3) If a warrant be issued by the department of revenue for the collection of taxes, increases, and penalties, there shall be added thereto a penalty of five percent of the amount of the tax, but not less than ten dollars.

(4) If the department finds that all or any part of a deficiency resulted from the disregard of specific written instructions as to reporting or tax liabilities, the department shall add a penalty of ten percent of the amount of the additional tax found due because of the failure to follow the instructions. A taxpayer disregards specific written instructions when the department of revenue has informed the taxpayer in writing of the taxpayer’s tax obligations and the taxpayer fails to act in accordance with those instructions unless the department has not issued final instructions because the matter is under appeal pursuant to this chapter or departmental regulations. The
department shall not assess the penalty under this section upon any taxpayer who has made a good faith effort to comply with the specific written instructions provided by the department to that taxpayer. Specific written instructions may be given as a part of a tax assessment, audit, determination, or closing agreement, provided that such specific written instructions shall apply only to the taxpayer addressed or referenced on such documents. Any specific written instructions by the department of revenue shall be clearly identified as such and shall inform the taxpayer that failure to follow the instructions may subject the taxpayer to the penalties imposed by this subsection.

(5) If the department finds that all or any part of the deficiency resulted from an intent to evade the tax payable hereunder, a further penalty of fifty percent of the additional tax found to be due shall be added.

(6) The aggregate of penalties imposed under this section for failure to pay a tax due on a return by the due date, late payment of any tax, increase, or penalty, or issuance of a warrant shall not exceed thirty-five percent of the tax due, or twenty dollars, whichever is greater.

(7) The department of revenue may not impose both the evasion penalty and the penalty for disregarding specific written instructions on the same tax found to be due.

Sec. 4. RCW 82.32.180 and 1989 c 378 s 23 are each amended to read as follows:

Any person, except one who has failed to keep and preserve books, records, and invoices as required in this chapter and chapter 82.24 RCW, having paid any tax as required and feeling aggrieved by the amount of the tax may appeal to the superior court of Thurston county,
within the time limitation for a refund provided in chapter 82.32 RCW or, if an application for refund has been made to the department within that time limitation, then within thirty days after rejection of the application, whichever time limitation is later. In the appeal the taxpayer shall set forth the amount of the tax imposed upon the taxpayer which the taxpayer concedes to be the correct tax and the reason why the tax should be reduced or abated. The appeal shall be perfected by serving a copy of the notice of appeal upon the department within the time herein specified and by filing the original thereof with proof of service with the clerk of the superior court of Thurston county. ((Within ten days after filing the notice of appeal, the taxpayer shall file with the clerk of the superior court a good and sufficient surety bond payable to the state in the sum of two hundred dollars, conditioned to diligently prosecute the appeal and pay the state all costs that may be awarded if the appeal of the taxpayer is not sustained.))

The trial in the superior court on appeal shall be de novo and without the necessity of any pleadings other than the notice of appeal. The burden shall rest upon the taxpayer to prove that the tax as paid by the taxpayer is incorrect, either in whole or in part, and to establish the correct amount of the tax. In such proceeding the taxpayer shall be deemed the plaintiff, and the state, the defendant; and both parties shall be entitled to subpoena the attendance of witnesses as in other civil actions and to produce evidence that is competent, relevant, and material to determine the correct amount of the tax that should be paid by the taxpayer. Either party may seek appellate review in the same manner as other civil actions are appealed to the appellate courts.

It shall not be necessary for the taxpayer to protest against the payment of any tax or to make any demand to have the same refunded or
to petition the director for a hearing in order to appeal to the superior court, but no court action or proceeding of any kind shall be maintained by the taxpayer to recover any tax paid, or any part thereof, except as herein provided.

The provisions of this section shall not apply to any tax payment which has been the subject of an appeal to the board of tax appeals with respect to which appeal a formal hearing has been elected.

Sec. 5. RCW 67.28.183 and 1988 c 61 s 2 are each amended to read as follows:

(1) The taxes levied under this chapter shall not apply to emergency lodging provided for homeless persons for a period of less than thirty consecutive days under a shelter voucher program administered by an eligible organization.

(2) For the purposes of this exemption, an eligible organization includes only cities, towns, and counties, or their respective agencies, and groups providing emergency food and shelter services.

Sec. 6. RCW 82.29A.050 and 1975-'76 2nd ex.s. c 61 s 5 are each amended to read as follows:

(1) The leasehold excise taxes provided for in RCW 82.29A.030 and 82.29A.040 shall be paid by the lessee to the lessor and the lessor shall collect such tax and remit the same to the department of revenue. The tax shall be payable at the same time as payments are due to the lessor for use of the property from which the leasehold interest arises, and in the case of payment of contract rent to a person other than the lessor, at the time of payment. The tax payment shall be accompanied by such information as the department of revenue may require. In the case of prepaid contract rent the payment may be
prorated in accordance with instructions of the department of revenue
and the prorated portion of the tax shall be due, one-half not later
than May 31 and the other half not later than November 30 each year.

(2) The lessor receiving taxes payable under the provisions of this
chapter shall remit the same together with a return provided by the
department, to the department of revenue on or before the ((fifteenth))
last day of the month following the month in which the tax is
collected. The department may relieve any taxpayer or class of
taxpayers from the obligation of filing monthly returns and may require
the return to cover other reporting periods, but in no event shall
returns be filed for a period greater than one year. The lessor shall
be fully liable for collection and remittance of the tax. The amount
of tax until paid by the lessee to the lessor shall constitute a debt
from the lessee to the lessor. The tax required by this chapter shall
be stated separately from contract rent, and if not so separately
stated for purposes of determining the tax due from the lessee to the
lessor and from the lessor to the department, the contract rent does
not include the tax imposed by this chapter. Where a lessee has failed
to pay to the lessor the tax imposed by this chapter and the lessor has
not paid the amount of the tax to the department, the department may,
in its discretion, proceed directly against the lessee for collection
of the tax: PROVIDED, That taxes due where contract rent has not been
paid shall be reported by the lessor to the department and the lessee
alone shall be liable for payment of the tax to the department.

(3) Each person having a leasehold interest subject to the tax
provided for in this chapter arising out of a lease of federally owned
or federal trust lands shall report and remit the tax due directly to
the department of revenue in the same manner and at the same time as
the lessor would be required to report and remit the tax if such lessor
were a state public entity.
Sec. 7. RCW 82.04.300 and 1983 c 3 s 213 are each amended to read
as follows:
This chapter shall apply to any person engaging in any business
activity taxable under RCW 82.04.230, 82.04.240, 82.04.250, 82.04.260,
82.04.270, 82.04.280 and 82.04.290 other than those whose value of
products, gross proceeds of sales, or gross income of the business is
less than one thousand dollars per month: PROVIDED, That where one
person engages in more than one business activity and the combined
measures of the tax applicable to such businesses equal or exceed one
thousand dollars per month, no exemption or deduction from the amount
of tax is allowed by this section.

Any person claiming exemption under the provisions of this section
may be required, according to rules adopted by the department, to file
returns even though no tax may be due: PROVIDED, FURTHER, That).
The department of revenue may allow exemptions, by general rule or
regulation, in those instances in which quarterly, semiannual, or
annual returns are permitted. Exemptions for such periods shall be
equivalent in amount to the total of exemptions for each month of a
reporting period.

Sec. 8. RCW 82.32.030 and 1982 1st ex.s. c 4 s 1 are each amended
to read as follows:
(1) Except as provided in subsection (2) of this section, if any
person engages in any business or performs any act upon which a tax is
imposed by the preceding chapters, he or she 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 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 one taxpayer, a separate registration certificate for each place at which business is transacted with the public shall be required, but, for such additional certificates no additional payment shall be required. Each certificate shall be numbered and shall show the name, residence, and place and character of business of the taxpayer and such other information as the department of revenue deems necessary and shall be posted in a conspicuous place at the place of business for which it is issued. Where a place of business of the taxpayer is changed, the taxpayer must return to the department the existing certificate, and a new certificate will be issued for the new place of business free of charge. No person required to be registered under this section shall engage in any business taxable hereunder without first being so registered ((in compliance with the provisions of this section, except that)). The department, by ((general regulation)) rule, may provide for the issuance of certificates of registration, without requiring payment, to temporary places of business ((without requiring payment)) or to persons who are exempt from tax under RCW 82.04.300.

(2) Registration under this section is not required if the following conditions are met:

(a) A person’s value of products, gross proceeds of sales, or gross income of the business is below the tax reporting threshold provided in RCW 82.04.300;

(b) The person is not required to collect or pay to the department of revenue any other tax which the department is authorized to collect; and

(c) The person is not otherwise required to obtain a license subject to the master application procedure provided in chapter 19.02 RCW.
Sec. 9. RCW 82.03.130 and 1989 c 378 s 4 are each amended to read as follows:

The board shall have jurisdiction to decide the following types of appeals:

(1) Appeals taken pursuant to RCW 82.03.190.

(2) Appeals from a county board of equalization pursuant to RCW 84.08.130.

(3) Appeals by an assessor or landowner from an order of the director of revenue made pursuant to RCW 84.08.010 and 84.08.060, if filed with the board of tax appeals within thirty days after the mailing of the order, the right to such an appeal being hereby established.

(4) Appeals by an assessor or owner of an intercounty public utility or private car company from determinations by the director of revenue of equalized assessed valuation of property and the apportionment thereof to a county made pursuant to chapter 84.12 RCW and 84.16 RCW, if filed with the board of tax appeals within thirty days after mailing of the determination, the right to such appeal being hereby established.

(5) Appeals by an assessor, landowner, or owner of an intercounty public utility or private car company from a determination of any county indicated ratio for such county compiled by the department of revenue pursuant to RCW 84.48.075: PROVIDED, That

(a) Said appeal be filed after review of the ratio under RCW 84.48.075(3) and not later than fifteen days after the mailing of the certification; and

(b) The hearing before the board shall be expeditiously held in accordance with rules prescribed by the board and shall take precedence over all matters of the same character.
(6) Appeals from the decisions of sale price of second class shorelands on navigable lakes by the department of natural resources pursuant to RCW 79.94.210.

(7) Appeals from urban redevelopment property tax apportionment district proposals established by governmental ordinances pursuant to RCW 39.88.060.

(8) Appeals from interest rates as determined by the department of revenue for use in valuing farmland under current use assessment pursuant to RCW 84.34.065.

(9) Appeals from revisions to stumpage value tables used to determine value by the department of revenue pursuant to RCW 84.33.091.

(10) Appeals from denial of tax exemption application by the department of revenue pursuant to RCW 84.36.850.

(11) Appeals pursuant to RCW 84.40.038(2).

Sec. 10. RCW 84.08.130 and 1989 c 378 s 7 are each amended to read as follows:

Any taxpayer or taxing unit feeling aggrieved by the action of any county board of equalization may appeal to the board of tax appeals by filing with the county auditor a notice of appeal in duplicate within thirty days after the mailing of the decision of such board of equalization, which notice shall specify the actions complained of, and said auditor shall forthwith transmit one of said notices to the board of tax appeals; and in like manner any county assessor may appeal to the board of tax appeals from any action of any county board of equalization. There shall be no fee charged for the filing of an appeal. The petitioner shall provide a copy of the notice of appeal to all named parties within the time period provided in the rules of practice and procedure of the board of tax appeals. Appeals which are not filed as provided in this section shall be continued or dismissed.
The board of tax appeals shall require the board appealed from to file a true and correct copy of its decision in such action and all evidence taken in connection therewith, and may receive further evidence, and shall make such order as in its judgment is just and proper. An appeal of an action by a county board of equalization shall be deemed to have been filed within the thirty-day period if it is postmarked on or before the thirtieth day after the mailing of the decision of the board of equalization.

Sec. 11. RCW 84.40.038 and 1988 c 222 s 19 are each amended to read as follows:

(1) The owner or person responsible for payment of taxes on any property may petition the county board of equalization for a change in the assessed valuation placed upon such property by the county assessor. Such petition must be made on forms prescribed or approved by the department of revenue and any petition not conforming to those requirements or not properly completed shall not be considered by the board. The petition must be filed with the board on or before July 1st of the year of the assessment or within thirty days after the date an assessment or value change notice has been mailed, whichever is later.

(2) The owner or person responsible for payment of taxes on any property may request that the appeal be heard by the state board of tax appeals without a hearing by the county board of equalization when the assessor, the owner or person responsible for payment of taxes on the property, and a majority of the county board of equalization agree that a direct appeal to the state board of tax appeals is appropriate. The state board of tax appeals may reject the appeal, in which case the county board of equalization shall consider the appeal under RCW 84.48.010. Notice of such a rejection, together with the reason therefor, shall be provided to the affected parties and the county
board of equalization within thirty days of receipt of the direct
appeal by the state board.

Sec. 12. RCW 84.48.065 and 1989 c 378 s 14 are each amended to
read as follows:

(1) The county assessor or treasurer may cancel or correct
assessments on the assessment or tax rolls which are erroneous due to
manifest errors in description, double assessments, clerical errors in
extending the rolls, and such manifest errors in the listing of the
property which do not involve a revaluation of property, such as the
assessment of property exempted by law from taxation or the failure to
deduct the exemption allowed by law to the head of a family. When the
county assessor cancels or corrects an assessment, the assessor shall
send a notice to the taxpayer in accordance with RCW 84.40.045,
advising the taxpayer that the action ((of the county assessor is not
final and shall be considered by the county board of equalization, and
that such notice shall constitute legal notice of such fact)) has been
taken and notifying the taxpayer of the right to appeal the
cancellation or correction to the county board of equalization, in
accordance with RCW 84.40.038. When the county assessor or treasurer
cancels or corrects an assessment, a record of such action shall be
prepared ((and filed with the county board of equalization)), setting
forth therein the facts relating to the error. The record shall also
set forth by legal description all property belonging exclusively to
the state, any county, or any municipal corporation whose property is
exempt from taxation, upon which there remains, according to the tax
roll, any unpaid taxes. No manifest error cancellation or correction
shall be made for any period more than three years preceding the year
in which the error is discovered.
((The county board of equalization shall consider only such matters as appear in the record filed with it by the county assessor or treasurer and shall correct only such matters as are set forth in the record, but it shall have no power to change or alter the assessment of any person, or change the aggregate value of the taxable property of the county, except insofar as it is necessary to correct the errors mentioned in this section. If the county board of equalization finds that the action of the assessor was not correct, it shall issue a supplementary roll including such corrections as are necessary, and the assessment and levy shall have the same force and effect as if made in the first instance, and the county treasurer shall proceed to collect the taxes due on the supplementary roll. The board shall make findings of the facts upon which it bases its decision on all matters submitted to it, and when so made the assessment and levy shall have the same force as if made in the first instance, and the county treasurer shall proceed to collect the taxes due on the rolls as modified.

The county board of equalization shall convene on a day fixed by the board for the purpose of considering such matters as appear in the record filed by the county assessor or treasurer.))

(2) An assessor shall make corrections that involve a revaluation of property to the assessment roll when:

(a) The assessor and taxpayer have signed an agreement as to the true and fair value of the taxpayer’s property setting forth in the agreement the valuation information upon which the agreement is based; and

(b) The following conditions are met:

(i) The assessment roll has previously been certified in accordance with RCW 84.40.320;
(ii) The taxpayer has timely filed a petition with the county board of equalization pursuant to RCW 84.40.038 for the current assessment year;

(iii) The county board of equalization has not yet held a hearing on the merits of the taxpayer’s petition.

(3) The assessor shall issue a supplementary roll or rolls including such cancellations and corrections, and the assessment and levy shall have the same force and effect as if made in the first instance, and the county treasurer shall proceed to collect the taxes due on the rolls as modified.

Sec. 13. RCW 84.36.385 and 1988 c 222 s 10 are each amended to read as follows:

(1) A claim for exemption under RCW 84.36.381 as now or hereafter amended, shall be made and filed at any time during the year for exemption from taxes payable the following year and thereafter and solely upon forms as prescribed and furnished by the department of revenue. However, an exemption from tax under RCW 84.36.381 shall continue for no more than four years unless a renewal application is filed as provided in subsection (3) of this section. The county assessor may also require, by written notice, a renewal application following an amendment of the income requirements set forth in RCW 84.36.381. Renewal applications shall be on forms prescribed and furnished by the department of revenue.

(2) A person granted an exemption under RCW 84.36.381 shall inform the county assessor of any change in status affecting the person’s entitlement to the exemption on forms prescribed and furnished by the department of revenue.

(3) Each person exempt from taxes under RCW 84.36.381 in 1993 and thereafter, shall file with the county assessor a renewal application.
not later than December 31 of the year the assessor notifies such
person of the requirement to file the renewal application.

(4) Beginning in 1992 and in each of the three succeeding years,
the county assessor shall notify approximately one-fourth of those
persons exempt from taxes under RCW 84.36.381 in the current year who
have not filed a renewal application within the previous four years, of
the requirement to file a renewal application.

(5) If the assessor finds that the applicant does not meet the
qualifications as set forth in RCW 84.36.381, as now or hereafter
amended, the claim or exemption shall be denied but such denial shall
be subject to appeal under the provisions of RCW 84.48.010(5). If the
applicant had received exemption in prior years based on erroneous
information, the taxes shall be collected subject to penalties as
provided in RCW 84.40.130 for a period of not to exceed three years.

(6) The department and each local assessor is hereby directed to
publicize the qualifications and manner of making claims under RCW
84.36.381 through 84.36.389, through communications media, including
such paid advertisements or notices as it deems appropriate. Notice of
the qualifications, method of making applications, the penalties for
not reporting a change in status, and availability of further
information shall be included on or with property tax statements and
revaluation notices for all residential property including mobile
homes, except rental properties.

Sec. 14. RCW 84.36.387 and 1980 c 185 s 6 are each amended to read
as follows:

(1) All claims for exemption shall be made and signed by the person
entitled to the exemption, by his or her attorney in fact or in the
event the residence of such person is under mortgage or purchase
contract requiring accumulation of reserves out of which the holder of
the mortgage or contract is required to pay real estate taxes, by such
holder or by the owner, either before two witnesses or the county
assessor or his deputy in the county where the real property is
located: PROVIDED, That if a claim for exemption is made by a person
living in a cooperative housing association, corporation, or
partnership, such claim shall be made and signed by the person entitled
to the exemption and by the authorized agent of such cooperative.

(2) If the taxpayer is unable to submit his own claim, the claim
shall be submitted by a duly authorized agent or by a guardian or other
person charged with the care of the person or property of such
taxpayer.

(3) All claims for exemption and renewal applications shall be
accompanied by such documented verification of income as shall be
prescribed by rule adopted by the department of revenue.

(4) Any person signing a false claim with the intent to defraud or
evade the payment of any tax shall be guilty of the offense of perjury.

(5) The tax liability of a cooperative housing association,
corporation, or partnership shall be reduced by the amount of tax
exemption to which a claimant residing therein is entitled and such
cooperative shall reduce any amount owed by the claimant to the
cooperative by such exact amount of tax exemption or, if no amount be
owed, the cooperative shall make payment to the claimant of such exact
amount of exemption.

(6) A remainderman or other person who would have otherwise
paid the tax on real property that is the subject of an exemption
granted under RCW 84.36.381 for an estate for life shall reduce the
amount which would have been payable by the life tenant to the
remainderman or other person to the extent of the exemption. If no
amount is owed or separately stated as an obligation between these
persons, the remainderman or other person shall make payment to the life tenant in the exact amount of the exemption.

NEW SECTION.  Sec. 15.  RCW 82.32.040 and 1971 ex.s. c 299 s 15 & 1961 c 15 s 82.32.040 are each repealed.

NEW SECTION.  Sec. 16.  This act shall take effect July 1, 1992, except sections 7 and 8 of this act which shall take effect January 1, 1993, and sections 9 through 12 of this act which are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect June 1, 1992.

Passed the House March 12, 1992.
Passed the Senate March 12, 1992.
Approved by the Governor April 2, 1992.
Filed in Office of Secretary of State April 2, 1992.