

**Introduced by Senator Collier**

March 20, 1950

REFERRED TO COMMITTEE ON RULES

*An act to add Part 3.5, comprising Sections 9401 to 9624 inclusive, to Division 2 of the Revenue and Taxation Code, relating to the levy and collection of a highway users tax, and providing that this act shall take effect immediately.*

*The people of the State of California do enact as follows:*

1 SECTION 1. Part 3.5 is added to the Revenue and Taxa-  
2 tion Code, to read:

3  
4 PART 3.5. HIGHWAY USERS TAX LAW

5  
6 CHAPTER 1. GENERAL PROVISIONS AND DEFINITIONS

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8 9401. This part is known and may be cited as the "High-  
9 way Users Tax Law."

10 9402. Except where the context otherwise requires, the  
11 definitions given in this chapter govern the construction of this  
12 part.

13 9403. "Motor vehicle" includes every self-propelled  
14 vehicle having an unladen weight in excess of 6,000 pounds  
15 operated, or suitable for operation, on the highway, except a  
16 vehicle propelled by fuel included in the measure of the tax  
17 imposed by Part 2 of this division or an electric vehicle subject  
18 to additional registration fees under Sections 371 and 372 of  
19 the Vehicle Code.

20 9404. "Motor vehicle" does not include a vehicle used  
21 exclusively upon stationary rails or tracks or an implement of  
22 husbandry, truck or tractor used in agricultural operations and  
23 only incidentally operated or moved upon a highway.

1 9405. "Highway" includes every way or place gen-  
 2 erally open to the use of the public for the purpose of vehicular  
 3 travel, notwithstanding that the way or place may be tempo-  
 4 rarily closed for construction, reconstruction, maintenance or  
 5 repair.

6 9406. "Person" includes any individual, firm, copartner-  
 7 ship, joint venture, association, corporation, estate, trust, busi-  
 8 ness trust, receiver, syndicate, this State, any county, city and  
 9 county, municipality, district, or other political subdivision  
 10 thereof, or any other group or combination acting as a unit.

11 9407. "Operator" includes any person having the use or  
 12 control, or the right to the use or control, of any motor vehicle.

13 9408. "Unladen weight" includes the weight of a motor  
 14 vehicle as that term is defined in Section 50 of the Vehicle Code.

15 9409. "Passenger motor vehicle" includes every motor  
 16 vehicle designed and used primarily for the transportation of  
 17 passengers.

18 9410. "Freight motor vehicle" includes every motor vehi-  
 19 cle used primarily for the transportation of property.

20 9411. "In this State" or "in the State" means within  
 21 the exterior limits of the State of California and includes all  
 22 territory within these limits owned by or ceded to the United  
 23 States of America.

24 9412. "Department" means the Department of Motor  
 25 Vehicles.

## 26 CHAPTER 2. IMPOSITION OF TAX

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 28 9421. For the privilege of operating a motor vehicle a  
 29 tax is hereby imposed upon the operator thereof at rates per  
 30 mile of operation in this State as follows:

Type of motor vehicle	Tax rate per mile
31 Passenger -----	32 \$0.007
33 Freight -----	34 \$0.01

35 9422. The tax imposed by this part does not apply with  
 36 respect to the mileage of any motor vehicle from an operation  
 37 conducted exclusively on private property, no portion of the  
 38 highway being used in such operation.

39 9423. The tax imposed by this part shall be in lieu of the  
 40 tax imposed upon the use of fuel under Part 3 of this division.

## 41 CHAPTER 3. PERMITS AND EMBLEMS

### 42 Article 1. Permits

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 46 9431. Every person desiring to become an operator of a  
 47 motor vehicle within the meaning of this part shall first secure  
 48 a highway user's tax permit.

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 50 9432. An application for a permit shall be made to the  
 51 board upon a form prescribed by the board, accompanied by a  
 52 fee of one dollar (\$1) payable to the board.

1       9433. Upon the receipt of an application, accompanied by  
2 the required fee, the board shall issue to the applicant a permit  
3 to operate a motor vehicle subject to the tax imposed by this  
4 part.

5       9434. No permit issued is assignable by operation of law  
6 or otherwise.

7       9435. Every permit issued is valid until canceled or  
8 revoked by the board.

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10                               Article 2. Emblems

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12       9441. After obtaining the permit the operator shall obtain  
13 from the board an emblem for each motor vehicle operated by  
14 him indicating, in such manner as the board may determine,  
15 that the operator of the motor vehicle has obtained the permit  
16 required under this part.

17       9442. The emblem shall be attached to and conspicuously  
18 displayed upon each of the motor vehicles authorized to be  
19 operated by the permittee in such manner as the board may  
20 require, but must be removed therefrom upon the cancellation  
21 or revocation of the permit or whenever the permittee ceases  
22 to be the operator of the motor vehicle.

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24                               Article 3. Revocation and Reinstatement of Permit

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26       9451. Whenever an operator to whom a permit has been  
27 issued under this part fails to comply with any provision of this  
28 part or any rule or regulation of the board prescribed or adopted  
29 hereunder, the board may revoke his permit upon hearing, after  
30 giving the operator at least 10 days' notice in writing of the time  
31 and place at which he may show cause why his permit should not  
32 be revoked. The notice may be served personally or by mail in  
33 the manner prescribed for the service of notice for a deficiency  
34 determination.

35       9452. The board may impound the motor vehicle or motor  
36 vehicles of an operator whose permit has been revoked whenever  
37 the motor vehicle or motor vehicles are found to be in operation  
38 upon the highway. The board may retain possession of the motor  
39 vehicles so impounded until all taxes, interest and penalties due  
40 from the operator and all costs incurred in connection with the  
41 impounding or storage of the motor vehicles have been paid.

42       9453. It is unlawful for any person whose permit has been  
43 canceled or revoked to operate a motor vehicle subject to pro-  
44 visions of this board until he has complied fully with such provi-  
45 sions and has been issued a new permit hereunder.

46       9454. Subsequent to the cancellation or revocation of a  
47 permit of an operator the board may reissue a permit to him if  
48 he pays all taxes, interest and penalties due under this part,  
49 together with any costs incurred by the board and chargeable to  
50 him, as well as the fee for issuance of the new permit, and other-  
51 wise complies fully with the provisions of this part.

1 9455. If the permit of an operator has been revoked, the  
 2 department shall not thereafter reregister any motor vehicle of  
 3 the operator the operation of which is taxable under this part,  
 4 or transfer the registration of ownership thereof upon the  
 5 records of the department, until the board issues to the depart-  
 6 ment a certificate to the effect that the operator has complied  
 7 with the requirements of this part.

8 9456. Transfer by the department of the registered owner-  
 9 ship of any motor vehicle for which an emblem has been issued  
 10 under this part may be effected only after a certificate of tax  
 11 clearance has been issued therefor by the board. This certificate  
 12 may be issued only after payment of all amounts due from the  
 13 operator under this part or after such payment is secured to the  
 14 satisfaction of the board. Issuance of the certificate extinguishes  
 15 completely the lien for which provision is made in this part with  
 16 respect to the motor vehicle described in the certificate.

#### 17 CHAPTER 4. DETERMINATION

#### 18 Article 1. Returns and Payments

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 22 9461. The tax imposed by this part is due and payable  
 23 monthly on or before the twentieth day of the month following  
 24 each calendar month during which taxable operations occur.

25 9462. On or before the twentieth day of each month the  
 26 operator shall file on forms prescribed by the board a return  
 27 showing the mileage of operations of his motor vehicles during  
 28 the preceding calendar month, and such other information as the  
 29 board may require to carry out the purposes of this part.

30 9463. The operator shall accompany each report with a  
 31 remittance payable to the board for the amount of tax due.

32 9464. The board, for good cause, may extend for not to  
 33 exceed 20 days the time for making any return or payment  
 34 required under this part. The extension may be granted at any  
 35 time provided a request therefor is filed with the board within  
 36 or prior to the period for which the extension may be granted,  
 37 but any operator to whom an extension is granted shall pay, in  
 38 addition to the tax, interest at the rate of one-half of 1 percent  
 39 per month or fraction thereof from the date on which the tax  
 40 would have been due without extension to the date of payment.

41 9465. To insure payment of the tax imposed by this part  
 42 or to facilitate the administration of this part the board, in its  
 43 discretion, may require returns and payment of the tax to be  
 44 made for other than monthly periods.

#### 45 Article 2. Deficiency Determinations

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 48 9471. If the board is dissatisfied with the return filed or  
 49 amount of tax paid by any operator, it may make a deficiency  
 50 determination of the tax required to be paid by the operator  
 51 based upon information contained in the return or upon any  
 52 information in its possession. A deficiency determination may

1 be made of the amount of tax due for one or for more than one  
2 month.

3 9472. All deficiency determinations, exclusive of penal-  
4 ties, shall bear interest at the rate of one-half of 1 percent per  
5 month, or fraction thereof, from the twentieth day after the  
6 close of the month or months for which the deficiency determi-  
7 nation is made until the date of payment.

8 9473. In making a determination the board may offset  
9 overpayments for a month or months against underpayments  
10 for another month or months, against penalties, and against the  
11 interest on the underpayments.

12 9474. If any part of the deficiency for which a deficiency  
13 determination is made is due to negligence or intentional disre-  
14 gard of this part or authorized rules and regulations, a penalty  
15 of 10 percent of the amount of the determination shall be added  
16 thereto.

17 9475. If any part of the deficiency for which a deficiency  
18 determination is made is due to fraud or an intent to evade the  
19 tax, a penalty of 25 percent of the amount of the determination  
20 shall be added thereto.

21 9476. The board shall give the operator written notice of  
22 its determination. The notice may be served personally or by  
23 mail; if by mail, service shall be made pursuant to Section  
24 1013 of the Code of Civil Procedure and shall be addressed to  
25 the operator at his address as it appears in the records of the  
26 board. Service shall be deemed complete at the time of the  
27 deposit of the notice in the mail without extension of time on  
28 account of the distance between the place of deposit and the  
29 place of address.

30 9477. Except in the case of a fraudulent return or neglect  
31 or refusal to make a return, every notice of a deficiency deter-  
32 mination shall be mailed to the operator within three years  
33 after the return of the operator is filed.

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### 35 Article 3. Determinations if No Return Made

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37 9481. If any operator fails, neglects, or refuses to file a  
38 return within the time required, the board shall make an esti-  
39 mate of the amount of the taxable gross receipts of the operator  
40 for the month or months for which the operator failed to make  
41 a return. Upon the basis of this estimate the board shall com-  
42 pute and determine the tax payable by the operator, adding to  
43 the amount of tax so determined a penalty equal to 10 percent  
44 thereof. A determination may be made of the amount of tax due  
45 for one or for more than one month.

46 9482. In making a determination the board may offset  
47 overpayments for a month or months against underpayments  
48 for another month or months, against penalties, and against  
49 the interest on the underpayments.

50 9483. All determinations so made, exclusive of penalties,  
51 shall bear interest at the rate of one-half of 1 percent per  
52 month, or fraction thereof, from the twentieth day after the

1 close of the month or months for which the determinations are  
2 made until the date of payment.

3 9484. If the neglect or refusal of an operator to file a  
4 return is due to fraud or an intent to evade the tax, a penalty  
5 of 25 percent of the tax shall be added thereto in addition to  
6 the 10 percent penalty provided in Section 9481.

7 9485. Promptly after making its determination the board  
8 shall give to the delinquent written notice of the estimate, tax,  
9 and penalty, the notice to be served personally or by mail in the  
10 manner prescribed for service of notice of a deficiency deter-  
11 mination.

#### 12 Article 4. Jeopardy Determinations

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15 9491. If the board believes that the collection of any  
16 amount of tax imposed under this part will be jeopardized by  
17 delay, it shall thereupon make a determination of the amount  
18 of tax due, noting that fact upon the determination. The amount  
19 determined is immediately due and payable.

20 9492. If the amount of the tax, interest, and penalty  
21 specified in the jeopardy determination is not paid within 10  
22 days after service upon the operator of notice of the determina-  
23 tion, the determination becomes final, unless a petition for  
24 redetermination is filed within the 10 days, and the delinquency  
25 penalty and interest provided in Article 6 of this chapter shall  
26 attach to the amount of tax specified.

27 9493. The operator against whom a jeopardy determina-  
28 tion is made may petition for the redetermination thereof pur-  
29 suant to Article 5 of this chapter. He shall, however, file the  
30 petition for redetermination with the board within 10 days after  
31 the service upon him of notice of the determination. The opera-  
32 tor shall also within the 10-day period deposit with the board  
33 such security as it may deem necessary to insure compliance  
34 with this part. The security may be sold by the board in the  
35 manner prescribed by Section 9521.

#### 36 Article 5. Redeterminations

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39 9501. Any operator against whom a determination is  
40 made by the board under Articles 2 or 3 of this chapter may  
41 petition for a redetermination within 15 days after the date of  
42 mailing the notice thereof to the operator. If a petition for  
43 redetermination is not filed within the 15-day period, the  
44 determination becomes final at the expiration of the period.

45 9502. If a petition for redetermination is filed within the  
46 15-day period, the board shall reconsider the determination and,  
47 if the operator has so requested in his petition, shall grant the  
48 operator an oral hearing and shall give him 10 days' notice of  
49 the time and place of the hearing. The board may continue the  
50 hearing from time to time as may be necessary.

1 9503. The order or decision of the board upon a petition  
2 for redetermination becomes final 15 days after the date of  
3 mailing the notice thereof to the operator.

4 9504. All determinations made by the board under  
5 Articles 2 or 3 of this chapter are due and payable at the time  
6 they become final. If they are not paid when due and payable,  
7 a penalty of 10 percent of the amount of the determination,  
8 exclusive of interest and penalties, shall be added thereto.

9 9505. Any notice required by this article shall be served  
10 personally or by mail in the manner prescribed for service of  
11 notice of a deficiency determination.

#### 12 Article 6. Interest and Penalties

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15 9511. Any operator who fails to pay any tax, except taxes  
16 determined by the board under Articles 2 or 3 of this chapter,  
17 within the time required shall pay a penalty of 10 percent of  
18 the unpaid amount of the tax, in addition to the tax, plus  
19 interest at the rate of one-half of 1 percent per month, or  
20 fraction thereof, from the date on which the tax became due  
21 and payable until the date of payment.

### 22 CHAPTER 5. COLLECTION OF TAX

#### 23 Article 1. Security for Tax

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27 9521. The board, whenever it deems it necessary to insure  
28 compliance with this part or any rule or regulation adopted  
29 under this part, may require any operator to deposit with it  
30 such security as it may determine. The board may sell the secu-  
31 rity at public sale if it becomes necessary so to do in order to  
32 recover any amount due under this part. Notice of the sale  
33 may be served upon the person who deposited the security  
34 personally or by mail in the manner prescribed for service of  
35 notice of a deficiency determination. Security in the form of  
36 a bearer bond issued by the United States or the State of Cali-  
37 fornia which has a prevailing market price may, however, be  
38 sold by the board at private sale at a price not lower than the  
39 prevailing market price thereof. Upon any sale, any surplus  
40 above the amount due shall be returned to the person who  
41 deposited the security.

42 9522. If any operator is delinquent in the payment of  
43 any obligation imposed under this part, or in the event that a  
44 determination has been made against him which remains  
45 unpaid, the board may give notice of the amount of the delin-  
46 quency by registered mail to all persons having in their pos-  
47 session or under their control any credits or other personal  
48 property belonging to the operator, or owing any debts to the  
49 operator. After receiving the notice the persons so notified  
50 shall neither transfer nor make other disposition of the credits,  
51 personal property, or debts in their possession or under their

1 control at the time they receive the notice until the board con-  
2 sents to a transfer or disposition or until 60 days elapse after  
3 the receipt of the notice. All persons so notified shall within  
4 five days after the receipt of the notice advise the board of all  
5 such credits, personal property, or debts in their possession,  
6 under their control, or owing by them.

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## Article 2. Suit for Tax

10 9531. The board may request the Attorney General to  
11 bring suit for the recovery of any unpaid tax, interest, penal-  
12 ties, and costs.

13 9532. The Attorney General shall bring suit for any  
14 amount due and costs on the written request of the board and  
15 in the name of the people of the State of California in a court  
16 of competent jurisdiction in the County of Sacramento.

17 9533. Payment of an amount to the board for and on  
18 account of the tax and the acceptance thereof does not bar an  
19 action by the State to recover any additional amount which is  
20 actually due.

21 9534. In the action a writ of attachment may issue, and  
22 no bond or affidavit previous to the issuing of the attachment is  
23 required.

24 9535. In the action a certificate issued by the board show-  
25 ing unpaid taxes determined against any operator shall be  
26 prima facie evidence of all of the following:

27 (a) The determination of the tax, the delinquency thereof,  
28 and the amount of the tax, interest, penalties, and costs due  
29 and unpaid to the State.

30 (b) The indebtedness of the operator to the State in the  
31 amount of the tax, interest, and penalties therein appearing  
32 unpaid.

33 (c) The full compliance by all persons required to perform  
34 administrative duties under this part with all the forms of law  
35 in relation to the determination and levy of the tax.

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## Article 3. Lien of Tax

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39 9541. The tax, penalties, interest and costs accruing  
40 under this part constitute a lien upon all motor vehicles of  
41 the operator subject to the provisions of this part.

42 9542. The lien attaches at the time of the operations giv-  
43 ing rise to the tax and has the effect of an execution duly levied  
44 against all property of the operator mentioned in Section 9541.

45 9543. The lien remains until the tax and all penalties and  
46 interest accruing thereon are paid, or the property is sold for  
47 the payment thereof.

48 9544. The lien is paramount to all private liens or encum-  
49 brances of whatever character, and to the rights of any holder  
50 of the legal title, in or to any motor vehicle the privilege of  
51 operating which is subject to the tax.



1           9545. The department may transfer the registered  
2 ownership of any motor vehicle subject to this part only after  
3 a certificate of tax clearance has been issued by the board. The  
4 certificate may be issued after the payment of all amounts due  
5 under this part, according to the records of the board as of the  
6 date of the certificate, or after the payment of the amounts is  
7 secured to the satisfaction of the board.  
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9                           Article 4. Seizure and Sale

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11           9551. Whenever any operator is delinquent in the pay-  
12 ment of the obligations imposed under this part, the board or  
13 its authorized representative may collect the amount due in the  
14 following manner: The board may seize any motor vehicle sub-  
15 ject to the lien imposed under this part and sell the vehicle at  
16 public auction to pay the amount due and any costs incurred  
17 on account of the seizure and sale.

18           9552. Notice of the sale and the time and place thereof  
19 shall be given in writing to the delinquent operator and to all  
20 persons appearing of record to have an interest in the motor  
21 vehicle seized at least 10 days before the date set for the sale.  
22 The notice shall be enclosed in an envelope addressed to the  
23 operator at his last known residence or place of business in this  
24 State and, in the case of any person appearing of record to have  
25 an interest in the motor vehicle seized, addressed to the person  
26 at his last known residence or place of business in this State. It  
27 shall be deposited in the United States mail, postage prepaid.  
28 The notice shall also be published for at least 10 days before the  
29 date set for the sale in a newspaper of general circulation pub-  
30 lished in the county in which the vehicle seized is to be sold. If  
31 there is no newspaper of general circulation in the county, notice  
32 shall be posted in three public places in the county 10 days prior  
33 to the date set for the sale. The notice shall contain a description  
34 of the property to be sold, a statement of the amount due, the  
35 name of the operator, and the further statement that unless the  
36 amount is paid on or before the time fixed in the notice of sale,  
37 the property will be sold in accordance with law and the notice.

38           9553. At the sale the board or its authorized agent shall  
39 sell the vehicle in accordance with law and the notice and shall  
40 deliver to the purchaser a bill of sale which vests title in the  
41 purchaser.

42           9554. If upon the sale the moneys received exceed the  
43 amount due to the State from the operator, the board shall  
44 return the excess to the operator and obtain his receipt. If any  
45 person having an interest in or lien upon the motor vehicle  
46 files with the board prior to the sale notice of his interest or  
47 lien, the board shall withhold payment of any excess pending a  
48 determination of the rights of the respective parties thereto by  
49 a court of competent jurisdiction. If for any reason the receipt  
50 of the operator is not available, the board shall deposit the

1 excess moneys with the State Treasurer, as trustee for the  
 2 operator, subject to the order of the operator, his heirs, suc-  
 3 cessors, or assigns.

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#### Article 5. Miscellaneous Provisions

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7 9561. The remedies of the State provided for in this  
 8 chapter are cumulative, and no action taken by the board con-  
 9 stitutes an election by the State to pursue any remedy to the  
 10 exclusion of any other remedy for which provision is made in  
 11 this part.

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### CHAPTER 6. OVERPAYMENTS AND REFUNDS

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#### Article 1. Claim for Refund

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9571. If the board determines that any amount not  
 required to be paid under this part has been paid by any person,  
 the board shall set forth in its records and certify to the State  
 Board of Control the amount paid in excess of the amount  
 legally due and the person by whom the excess was paid to the  
 board. If the State Board of Control approves, the excess shall  
 be credited on any amounts then due and payable from the  
 person under this part, and the balance shall be refunded to  
 the person, or his successors, administrators, executors, or  
 assigns.

9572. No credit or refund shall be allowed after three  
 years from the date of overpayment unless a claim therefor is  
 filed with the board within three years from the date of over-  
 payment.

9573. The claim shall be in writing and shall state the  
 specific grounds upon which it is founded.

9574. In the case, however, of a determination by the  
 board that an amount not exceeding twenty-five dollars (\$25)  
 was not required to be paid under this part, the board, without  
 obtaining the approval of the State Board of Control, may  
 credit the amount on any amounts then due and payable under  
 this part from the person by whom the amount was paid and  
 may authorize the person to deduct the balance from any  
 amounts to become due from him under this part.

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#### Article 2. Suit for Refund

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9581. No injunction or writ of mandate or other legal or  
 equitable process shall issue in any suit, action, or proceeding  
 in any court against this State or against any officer of the  
 State to prevent or enjoin the collection under this part of any  
 tax or other amounts required to be collected or to prevent or  
 enjoin the revocation of any permit issued under this part  
 or any other action whereby it is sought to enforce the payment  
 of any tax or other amounts required to be paid.

1           9582. After payment of any amount, the operator making  
2 the payment may bring an action against the board in a court  
3 of competent jurisdiction in the County of Sacramento for the  
4 recovery of the amount paid.

5           9583. No action may be instituted more than one year  
6 after the payment of the amount sought to be recovered. Failure  
7 to bring suit within the year constitutes a waiver of any demand  
8 against the State on account of alleged overpayments.

9           9584. If judgment is rendered for the plaintiff, the  
10 amount of the judgment shall first be credited on any amounts  
11 due from the plaintiff under this part and Part 2 of Division 2  
12 of this code, and the balance of the judgment shall be refunded  
13 to the plaintiff. In any judgment, interest shall be allowed at  
14 the rate of 6 percent per annum upon the amount found to  
15 have been illegally collected from the date of payment of the  
16 amount to the date of allowance of credit on account of the  
17 judgment or to a date preceding the date of the refund warrant  
18 by not more than 30 days, the date to be determined by the  
19 board.

20           9585. A judgment shall not be rendered in favor of the  
21 plaintiff in any action brought against the board to recover any  
22 amount paid when the action is brought by or in the name of an  
23 assignee of the operator.

### 24   Article 3. Cancellations

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27           9591. If any amount has been illegally determined, the  
28 board shall set forth in its records and certify to the State  
29 Board of Control the amount determined in excess of the amount  
30 legally due and the person against whom the determination  
31 was made. If the State Board of Control approves, it shall  
32 authorize the cancellation of the amount upon the records of  
33 the board.

### 34   CHAPTER 7. ADMINISTRATION

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37           9601. The board shall enforce the provisions of this part  
38 and may prescribe, adopt, and enforce rules and regulations  
39 relating to the administration and enforcement of this part.  
40 The board may prescribe the extent to which any ruling or  
41 regulation shall be applied without retroactive effect.

42           9602. The board may employ accountants, auditors,  
43 investigators, assistants, and clerks necessary for the efficient  
44 administration of this part.

45           9603. Every operator shall keep records with respect to  
46 his operation of motor vehicles in such form as the board may  
47 require.

48           9604. The board or its authorized representative may  
49 examine the books, papers, records, and equipment of any oper-  
50 ator and may investigate the operation of his motor vehicles  
51 in order to ascertain whether all taxes due under this part are  
52 being properly reported and paid.

1           9605. It is unlawful for the board or any person having  
2 an administrative duty under this part to make known in any  
3 manner whatever the business affairs, operations, or informa-  
4 tion obtained by an investigation of records and equipment of  
5 any operator visited or examined in the discharge of official  
6 duty, or the amount or source of income, profits, losses, expendi-  
7 tures, or any particular thereof set forth or disclosed in any  
8 report, or to permit any report or copy thereof or any book  
9 containing any abstract or particulars thereof to be seen or  
10 examined by any person. Information respecting the tax due  
11 from an operator may be furnished, however, to any person  
12 owning or having an interest in a motor vehicle subject to the  
13 lien of the tax. The Governor may, by general or special order,  
14 authorize examination of the reports by other state officers,  
15 by tax officers of another state, by the Federal Government, if  
16 a reciprocal arrangement exists, or by any other person.

17           9606. Before registering any motor vehicle, the depart-  
18 ment shall ascertain from the applicant for registration whether  
19 or not the motor vehicle sought to be registered is of a type the  
20 operation of which is subject to the tax imposed under this part.  
21 If the motor vehicle is of such a type the department shall  
22 notify the board.

#### 23                           CHAPTER 8. DISTRIBUTION OF PROCEEDS

24  
25  
26           9611. The board shall transmit all money received by it  
27 under this part to the State Treasurer to be deposited in the  
28 State Treasury to the credit of the Motor Vehicle Fuel Fund.  
29 The board shall at the same time furnish copies of the schedules  
30 covering the transmittals to the Controller.

31           9612. All money deposited in the fund under this part is  
32 hereby appropriated as follows:

33           (a) To pay the refunds authorized in this part.

34           (b) To the Highway Users Tax Fund as provided in this  
35 chapter.

36           9613. The Controller shall transfer the balance of all  
37 money deposited in the Motor Vehicle Fuel Fund under this  
38 part, after the payment of refunds, to the Highway Users Tax  
39 Fund.

40           9614. The Controller shall make the transfers at the same  
41 time as the transfers to the Highway Users Tax Fund of moneys  
42 received under the Motor Vehicle Fuel License Tax Law are  
43 made.

#### 44                           CHAPTER 9. VIOLATIONS

45  
46           9621. Any person who places or causes to be placed fuel  
47 into any receptacle on a motor vehicle from which receptacle  
48 fuel is supplied for the propulsion of the vehicle is guilty of a  
49 misdemeanor unless a valid highway user's tax permit is held  
50 by the operator of the vehicle.

1       9622. It is unlawful for any person to do any of the fol-  
2 lowing:

3       (a) Fail, neglect or refuse to make and file any return or  
4 statement required by this part in the manner or within the time  
5 required.

6       (b) Make any false statement or conceal any material fact  
7 in any record, return, affidavit or claim for which provision is  
8 made in this part.

9       (c) Violate any other provision of this part.

10       9623. Any person violating any provision of Section 9622  
11 is guilty of a misdemeanor, unless the act is by any other law of  
12 this State declared to be a felony, and upon conviction is pun-  
13 ishable by a fine of not less than five hundred dollars (\$500) or  
14 more than five thousand dollars (\$5,000), or by imprisonment  
15 in the county jail not exceeding six months, or by both fine and  
16 imprisonment.

17       9624. It is unlawful for any person, or any officer or  
18 agent thereof, to engage in any operation of a motor vehicle  
19 with respect to which a permit is required under this part  
20 without a permit and without an emblem denoting the issuance  
21 thereof affixed to the motor vehicle, or after the permit thereto-  
22 fore issued to the operator has been surrendered, canceled or  
23 revoked and not replaced. Any violation of this section is sub-  
24 ject to the same punishment as is prescribed in Section 9623.

25       Sec. 2. This act, inasmuch as it provides for a tax levy  
26 for the usual current expenses of the State, shall take effect  
27 immediately under the provisions of Section 1, Article IV of  
28 the Constitution; provided, however, that the provisions of  
29 Section 1 hereof shall become operative on July 1, 1950.