

zen, residing and doing business in the State of Washington, being over the age of nineteen years and of good moral character, may apply to the State Board of Accountancy for examination under its rules, and for the issuance to him of a certificate of qualification to practice as a Certified Public Accountant; and upon the issuance and receipt of such certificate, and during the period of its existence, he shall be styled and known as a Certified Public Accountant, and no other person shall be permitted to assume and use such title, or to use any words, letters or figures, to indicate that the person using the same is a Certified Public Accountant.

SEC. 4. Any person violating the provisions of this act shall be deemed guilty of a misdemeanor, and upon conviction thereof before any court of competent jurisdiction, shall be punished by a fine in any sum not exceeding one hundred dollars. ^{Violation and penalty.}

Passed the House February 24, 1903.

Passed the Senate March 5, 1903.

Approved by the Governor March 12, 1903.

CHAPTER 73.

[H. B. No. 295.]

PROVIDING FOR THE SETTLEMENT OF TAXES ASSESSED AGAINST MINING PROPERTY FROM 1899 TO 1902 INCLUSIVE.

AN ACT providing for the settlement of taxes assessed against mining property for the years 1899, 1900, 1901 and 1902 and authorizing a compromise of disputes of suits relating thereto, and declaring an emergency.

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

SECTION 1. The board of county commissioners of any county in the State is hereby authorized to compromise and settle on an equitable basis any unpaid taxes levied and ^{Commissioners to compromise.}

assessed against any mining property in their respective counties for the years 1899, 1900, 1901 and 1902: *Provided*, That no unpaid taxes for any of said years on said mining property shall be compromised or settled for less than thirty-five per cent. of the taxes, interest, penalties and costs charged against said property, nor shall said taxes be compromised for less than thirty-five per cent. of the taxes, interest, penalties and costs due any fund: *Provided, further*, That this act shall not apply to or affect any property upon which certificates of delinquency may be outstanding.

Not applica-
ble to delin-
quent proper-
ty where
certificates
are issued.

Filing of
statement.

SEC. 2. The board of county commissioners making such compromise and settlement herein authorized shall thereafter immediately make and file with the State Auditor a detailed statement of the same.

Deduction of
losses of
State taxes.

SEC. 3. The State Auditor shall, in certifying to the county auditors in counties where taxes shall be compromised in pursuance of this act, deduct from the amounts due to each fund and unpaid from such county for the seventh preceding year any loss sustained by such funds on account of any such settlement and compromise.

Emergency.

SEC. 4. An emergency is declared to exist and this act shall be in force from and after its approval by the Governor.

- Passed the House March 3, 1903.
- Passed the Senate March 6, 1903.
- Approved by the Governor March 12, 1903.