

## CHAPTER 35.

[ H. B. 62 ]

## OFFENSE OF UNLAWFUL ENTICEMENT.

AN ACT relating to the offense of unlawful enticement and providing a penalty.

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

Penalty.

SECTION 1. Any person who shall entice a female under the age of eighteen years from the custody of her parents, guardian, or other person having lawful control of her, for any unlawful purpose, shall upon conviction thereof be fined in any sum not exceeding one thousand dollars or imprisoned in the county jail not exceeding one year, or be fined and imprisoned.

Passed the House February 6th, 1907.

Passed the Senate February 13th, 1907.

Approved by the Governor, February 21st, 1907.

## CHAPTER 36.

[ H. B. 78. ]

## PROVIDING FOR A PRIVILEGE TAX ON PRIVATE CAR COMPANIES.

AN ACT providing a method for the assessment and collection of an excise or privilege tax on private car companies doing business in this state, and declaring an emergency.

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

Private car  
companies  
defined.

SECTION 1. Any person or persons, joint stock company or corporations, wherever organized or incorporated, engaged in the business of operating or running cars for the purpose of transporting any articles of merchandise, during the transportation thereof on or over any railroad line or lines in whole or in part within this state, such line or lines not being owned or leased by such person or persons, joint stock company or corporation, shall be deemed a private car company within the meaning of this act.

SEC. 2. Every private car company, as defined in section one hereof, doing business in this state, shall annually,

between the 1st and 30th day of April, after passage of this act, under oath of the person constituting such company, if a person, or under oath of the president, treasurer, superintendent or chief officer in this state, of such association, or corporation, if an association or corporation, make and file with the State Board of Tax Commissioners a statement, in such form as the Board may prescribe, containing the following facts:

Annual statement.

1st. The name of the person, or persons, association or corporation.

2nd. Under the laws of what state or country organized.

3rd. The location of its principal office.

4th. The name and postoffice address of the president, secretary, auditor, treasurer, superintendent and general manager.

5th. The name and postoffice address of the chief officer, or managing agent of the company in this state.

6th. The entire receipts (including all sums earned or charged, whether actually received or not) for business done by such company within this state including its proportion of gross receipts for business done by such company within the state in connection with other companies.

7th. Such other facts and information as the said Board may require in the form of return prescribed by it. Blanks for making the above statement shall be prepared and furnished any private car company by the said Board.

SEC. 3. The State Board of Tax Commissioners shall proceed to ascertain and determine, on or before the first Monday in July, the entire gross receipts of each of said private car companies for business done within the State of Washington for the year next preceding the first day of April, and the amount so ascertained by the said board shall, in such instances, be held and deemed to be the gross receipts of such private car company for business done within the State of Washington, for the year under consideration.

Tax Commissioners ascertain gross receipts.

SEC. 4. The Board may adjourn from time to time until the business before it is finally disposed of. In case of failure or refusal of any private car company to make

Failure to  
make  
statement.

the statement required by law, or furnish the Board any information requested by it, the Board shall inform itself as best it may on the matters necessary to be known in order to discharge its duty. And at any time after the meeting of the Board on the first Monday in June, and before the gross receipts of any private car company for business done within the State of Washington are determined, any person, company or corporation interested shall have the right, on written application to appear before the Board and be heard in the matter of such determination. After the determination of the amount of the gross receipts of any private car company for business done in the State of Washington and before the certification of the State Board of Tax Commissioners of such amount, the Board may, on the application of any person, company or corporation interested, or on its own motion, review and correct its findings in such manner as may seem to it to be just and proper.

Hearings.

Penalty.

SEC. 5. In case any private car company shall refuse, fail or neglect to make and file the statement or schedule, as provided for, in this act, such company shall be subject to a penalty of five hundred dollars (\$500.00) and an additional penalty of one hundred dollars (\$100.00) for each day's omission after the 30th day of April to file its statement, said penalty to be recovered by action in the name of the State, and on collection, paid into the State Treasury to the credit of the general fund of the state. The Attorney General, on request of the State Board of Tax Commissioners, shall institute such action against any such person or persons, joint stock company or corporation so delinquent in any court of competent jurisdiction in this state.

Collection.

Commission  
may require  
production  
of books.

SEC. 6. The State Board of Tax Commissioners shall have power to require the president, secretary, treasurer, receiver, superintendent, managing agent, or other officer or employe, or agent, of any private car company or any person, joint stock company or corporation, engaged in the private car business, to attend before the Board, and bring with him for the inspection of the Board, any books or papers, of such person or persons, joint stock company

or corporation, in his possession, or under his control, and to testify under oath, touching any matter relating to the organization or business of such person or persons, joint stock company or corporation. Any member of the Board is authorized and empowered to administer such oath. Any officer, employe or agent who shall refuse to attend before the Board, when requested so to do, or shall refuse to bring with him and submit for the inspection of the Board any books or papers in his possession, custody or control, or shall refuse to answer any questions put to him by the Board or any member thereof, touching the organization or business of such person, persons, joint stock company or corporation, shall be deemed guilty of a misdemeanor, and on conviction thereof, shall be fined, not more than five hundred dollars (\$500.00), nor less than one hundred dollars (\$100.00).

Any member may administer oath.

Penalty for refusal to testify.

SEC. 7. The State Board of Tax Commissioners shall on the first Monday in August, annually, enter the amount of gross receipts of private car companies doing business in this State, for the year then next preceding the first day of April, as determined as provided for in section three of this act in a book provided for that purpose. It shall be the duty of the State Treasurer, annually, to collect from each such private car company, doing business in this state, a sum in the nature of an excise or privilege tax, to be computed by taking seven per centum of the amount fixed by the State Board of Tax Commissioners as the gross receipts of such private car company for business done within the State of Washington for the year next preceding the first day of April, as determined and certified by the State Board of Tax Commissioners: *Provided*, Nothing contained in this act shall exempt or relieve any private car company from the assessment and taxation of their tangible property in the manner authorized and provided by law. All taxes collected under the provisions of this act shall be credited to the state general fund.

Record of gross receipts.

Seven per cent. tax.

Taxation of tangible property.

SEC. 8. If any private car company fails or refuses to pay the said tax as provided for in this act before the 30th day of September, annually, the State Treasurer shall

Suit to collect tax.

proceed to collect the tax, together with interest, at the rate of fifteen per centum per annum, by suit instituted by the Attorney General, whose duty it shall be, upon request of the State Treasurer, or upon request of the State Board of Tax Commissioners, to prosecute any and all proceedings for the collection of such tax.

Emergency. SEC. 9. An emergency exists and this act shall take effect April 1, 1907.

Passed the House February 2nd, 1907.

Passed the Senate February 11th, 1907.

Approved by the Governor February 21st, 1907.

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## CHAPTER 37.

[S. B. 46.]

### STATE DEPOSITARIES.

AN ACT to provide for state depositaries and regulate the deposits of state moneys therein.

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

State  
depository  
defined.

SECTION 1. Any national or state banking corporation which shall be approved by the State Board of Finance, may, upon filing a bond, or depositing the security as hereinafter provided, and upon the compliance with all other requirements of law, become a state depository; and no state funds shall be deposited in any institution other than a state depository. The record of the proceedings of said board shall be kept by the State Auditor, and a duly certified copy thereof, or any part thereof, shall be admissible in evidence in any action or proceeding in any court of this state.

Bond of  
depository.

SEC. 2. Every state depository, before it shall be entitled to receive any state moneys, shall file with the State Treasurer a good and sufficient bond to the State of Washington, or shall deposit with the State Treasurer good and sufficient municipal, county, state, or United States bonds, or in lieu thereof a bond of a surety company authorized