

CHAPTER 136.

[S. B. 340.]

BUTTER SUBSTITUTES.

AN ACT relating to revenue and taxation and amending section 1, chapter 23, Laws of 1931 (section 8358-1 of Remington's Revised Statutes).

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

SECTION 1. That section 1, chapter 23, Laws of 1931 (section 8358-1 of Remington's Revised Statutes) be amended to read as follows:

Amends
§ 8358-1, Rem.
Rev. Stat.
(§ 1880-1,
P. C.)

Section 1. (a) The term "butter substitute" whenever used in this act shall be held and construed to mean and include any compound or compounds of animal or vegetable fats, such as tallow, beef, fat, suet, lard, lard oil, suine, lardine, intestinal fat, offal fat, cocoanut oil, olive oil, cottonseed oil, peanut oil, in combination with milk, butter or any product of milk or butter, either colored or uncolored, that does not contain eighty per cent (80%) of milk or butter fat, and is sold or used as a substitute for butter;

"Butter
substitute."

(b) The term "distributor" whenever used in this act shall be held and construed to mean and include any person, firm or corporation which produces, refines, manufactures or compounds and thereafter sells such butter substitute in the State of Washington for use and sale in this state, or who imports and sells such butter substitute into this state, except as hereinafter provided. The term "distributor" shall also include any person, firm or corporation who shall sell or solicit sales for future delivery of butter substitute upon which the excise tax herein provided has not been paid.

"Distribu-
tor."

Passed the Senate February 23, 1937.

Passed the House March 9, 1937.

Approved by the Governor March 15, 1937.