

CHAPTER 186.

[S. B. 227.]

FUEL OIL TAX.

AN ACT providing an excise tax upon the business of distributing, selling, withdrawing or in any manner using refined or partially refined liquid or liquefiable petroleum products, except gasoline, medicinal oils, wax, and lubricating oils, and repealing sections 78, 79, 80, 81 and 81-a, chapter 180, Laws of 1935 as amended by chapter 116, Laws of 1937 (sections 8370-78, 8370-79, 8370-80, 8370-81 and 8370-81-a of Remington's Revised Statutes of the State of Washington).

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

SECTION 1. From and after the first day of May, 1939, there is hereby levied and there shall be collected, in addition to any other tax provided by law, an excise tax upon every distributor at the rate of one-quarter ($\frac{1}{4}$) cent for each gallon of refined or partially refined liquid or liquefiable petroleum products withdrawn, sold, distributed or in any manner used by such distributor in the State of Washington, except as expressly exempted by section 15.

Tax upon
distributors
—rate.

SEC. 2. The following words, terms and phrases shall, whenever used in this act, have the meaning set forth in this section:

Definitions:

(a) "Distributor" shall mean and include every person, firm, association or corporation who refines, manufactures or compounds liquid or liquefiable petroleum products, and withdraws, sells, distributes, or in any manner uses the same in this state; also any person, firm, association or corporation who acquires the same within the state from any person refining it within or importing it into the state on which the tax of one-quarter ($\frac{1}{4}$) cent per gallon has not been paid; or any person, firm, association or corporation who imports the same into this state

"Distribu-
tor."

and withdraws, sells, distributes or in any manner uses the same in this state.

"Petroleum products."

(b) The term "petroleum products" shall mean and include all derivatives of crude petroleum or crude oil, except gasoline, medicinal oils, wax or lubricating oils.

"Refined or partially refined petroleum products."

(c) The term "refined or partially refined petroleum products" shall mean and include all liquid or liquefiable crude petroleum derivatives, except gasoline, medicinal oils, wax or lubricating oils.

"Director."

(d) "Director." The Director of Licenses, State of Washington, or his duly authorized deputy or representative.

"Department."

(e) "Department." The Department of Licenses of the State of Washington.

"Person."

(f) "Person." The word "person" herein used means any individual, receiver, assignee, trustee in bankruptcy, trust, estate, firm, copartnership, joint venture, club, company, joint-stock company, business trust, municipal corporation, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, non-profit or otherwise.

Application for license to engage in business.

SEC. 3. After this act becomes effective every person, before becoming a distributor or continuing in business as a distributor, shall make an application to the Director of Licenses for a license authorizing such distributor or person to engage in business as a distributor. Applications for such license must be made to the Director of Licenses on forms to be prescribed, prepared and furnished by the director. Before granting any license authorizing any person to engage in business as a distributor, the Director of Licenses must require such person to file with said director, in such forms as shall be prescribed by said director, a bond duly executed by such person as principal with a corporate surety in the manner authorized by section

Bond required.

7246 of Remington's Revised Statutes of Washington, which bond shall be payable to the State of Washington, conditioned upon faithful performance of all the requirements of this act including the payment of all taxes, penalties and other obligations of such person, arising out of this act.

The total amount of the bond or bonds, required of any distributor shall be fixed by the Director of Licenses and may be increased or reduced by said Director of Licenses at any time subject to the limitations herein provided. In fixing the total amount of the bond or bonds required of any distributor, the director must require a bond or bonds equivalent in total amount to twice the estimated monthly excise tax determined in such manner as said director may deem proper: *Provided*, That the total amount of the bond or bonds required of any distributor shall never be less than one thousand (\$1,000.00) dollars nor more than fifty thousand (\$50,000.00) dollars. No recoveries on any bond or any execution of any new bond shall invalidate any bond and no revocation of any license shall effect the validity of any bonds but the total recoveries under any one bond shall not exceed the amount of the bond.

In lieu of any such bond or bonds in total amount as fixed hereunder, any distributor may deposit with the State Treasurer, under such terms and conditions as the Director of Licenses may prescribe, a like amount of lawful money of the United States or bonds or other obligations of the United States, the State of Washington, or any county of said state, of an actual market value not less than the amount so fixed by said director.

Cash or securities in lieu of bond.

Any surety on a bond furnished by a distributor as provided herein shall be released and discharged from any and all liability to the state accruing on such bond after the expiration of thirty (30) days from the date upon which such surety shall have

Release of surety.

lodged with the director a written request to be released and discharged, but this provision shall not operate to relieve, release, or discharge the surety from any liability already accrued or which shall accrue before the expiration of the thirty (30) day period. The director shall promptly, upon receiving any such request, notify the distributor who furnished the bond; and unless the distributor shall, on or before the expiration of the thirty (30) day period, file a new bond, or make a deposit in accordance with the requirements of this section, the director shall forthwith cancel the distributor's license. Whenever a new bond shall be furnished by a distributor as aforesaid, the director shall cancel the old bond of the distributor as soon as he shall be satisfied that all liability under the old bond has been fully discharged.

Additional
bond or
securities.

The Director of Licenses may require a distributor to give a new or additional surety bond or to deposit additional securities of the character specified in this section if, in his opinion, the security of the surety bond theretofore filed by such distributor, or the market value of the properties deposited as security by such distributor, shall become impaired or inadequate; and upon the failure of the distributor to give such new or additional surety bond or to deposit additional securities within ten days after being requested so to do by the director, the director shall forthwith cancel his license.

Filing fee.

A filing fee of ten dollars (\$10.00) shall be paid to the director at the time of the filing of an application for a license.

License
issued.

SEC. 4. The application in proper form having been accepted for filing, the filing fee paid, and the bond or other security having been accepted and approved, the director shall issue to such distributor a license to transact business as a distributor in the

State of Washington subject to cancellation of such license as provided by law.

The license so issued by the director shall not be assignable, and shall be valid only for the distributor in whose name issued.

License not assignable.

The director shall keep and file all applications and bonds with an alphabetical index thereof, together with a record of all licensed distributors.

Applications on file.

Each distributor shall be assigned a license number upon qualifying for a license hereunder, and the director shall issue to each such licensee a license certificate which shall be displayed conspicuously by the distributor at his principal place of business in this state. The director shall also issue separate license cards for each bulk storage plant operated by such distributor. Such license cards shall indicate the number so assigned the distributor, the location of the storage plant for which the card is issued, and such other information as the director may prescribe. Such license card shall be conspicuously displayed at each bulk storage plant to which it is assigned, and it shall be unlawful for any distributor to operate or maintain a bulk storage plant in this state for the purpose of ex-tax storage of petroleum products without displaying such license card as herein provided.

License number assigned to distributor

License certificate or card.

In the event that any application for a license to transact business as a distributor in the State of Washington shall be filed by any person whose license shall at any time theretofore have been cancelled for cause by the director, or in case said director shall be of the opinion that such application is not filed in good faith, or that such application is filed by some person as a subterfuge for the real person in interest whose license or registration shall theretofore have been cancelled for cause by said director, then and in any of such events the director after a hearing, of which the applicant shall have been given five (5) days' notice in writing and in

Hearing upon eligibility of applicant.

which said applicant shall have the right to appear in person or by counsel and present testimony, shall have and is hereby given the right and authority to refuse to issue to such a person a license to transact business as a distributor in the State of Washington.

Expiration date of licenses.

Licenses issued under the provisions of this act shall expire annually on the thirtieth day of April.

It shall be unlawful from and after May 1, 1939, for any person to be a distributor without first securing from the Director of Licenses a license for which provision is made in this section.

Discontinuance of business by distributor, notice required.

SEC. 5. Whenever a distributor ceases to engage in business as a distributor within the State of Washington by reason of the discontinuance, sale or transfer of the business of such distributor, it shall be the duty of such distributor to notify the director in writing at the time the discontinuance, sale or transfer takes effect. Such notice shall give the date of discontinuance, and, in the event of a sale or transfer of the business, the date thereof and the name and address of the purchaser or transferee thereof. All taxes, penalties, and interest under this act, not yet due and payable under other provisions hereof, become due and payable concurrently with such discontinuance, sale or transfer, and it shall be the duty of any such distributor, to make a report and pay all such taxes, interest and penalties, and to surrender to the director, the license certificate theretofore issued to said distributor by the director.

Unless the notice above provided for shall have been given to the director as above provided, such purchaser or transferee shall be liable to the State of Washington, for the amount of all taxes, penalties, and interest under this act accrued against any such distributor so selling or transferring his business, on the date of such sale or transfer, but only to

the extent of the value of the property and business thereby acquired from such distributor.

SEC. 6. Every distributor shall on or before the fifteenth day of each calendar month file, on forms prescribed, prepared and furnished by the Director of Licenses, a sworn statement showing the total number of gallons of petroleum products withdrawn, sold, distributed or used by such distributor within this state during the preceding calendar month. If any distributor shall fail, neglect or refuse to file such report, the Director of Licenses shall proceed forthwith to determine from the best available sources, the amount of petroleum products withdrawn, sold, distributed or used by such distributor for the period unreported, and said determination shall be conclusive upon the distributor for that period. The Director of Licenses shall immediately assess the excise tax in the amount so determined, adding thereto a penalty of ten per cent for failure to report. Said penalty shall be cumulative of other penalties herein provided.

Statement of amount of petroleum products distributed.

Penalty added to tax.

SEC. 7. The amount of excise tax for each month shall be paid to the Treasurer of the State of Washington on or before the fifteenth day of the next month thereafter, and if not paid prior thereto, shall become delinquent at five o'clock in the afternoon of said day, and a penalty of ten per cent shall be added thereto for delinquency.

Tax payments.

The treasurer, on the next business day following the receipt of any payments under this act, shall transmit the same to the Tax Commission of the State of Washington who shall deposit the same to the account of the State Treasurer and all such payments shall be allocated in accordance with the provisions of section 211, chapter 180, Laws of 1935, and any amendments thereto.

In any suit brought to enforce the rights of the state hereunder, the certificate of the Director of

Action to enforce act.

Licenses showing the amount of taxes, penalties and costs unpaid by any distributor and that the same are due and unpaid to the state shall be prima facie evidence of the facts as shown.

Acting as distributor without license.

If any person shall become a distributor without first securing the distributor's license required hereunder, the excise tax provided herein shall be immediately due and payable on account of all petroleum products withdrawn, sold, distributed or used by such person. The Director of Licenses shall proceed forthwith to determine from the best available sources, the amount of such tax, and he shall immediately assess the tax in the amount found due, together with a penalty of 100% of the tax, and shall make his certificate of such assessment and penalty. In any suit or proceedings to collect such tax or penalty, or both, such certificates shall be prima facie evidence that the person therein named is indebted to the State of Washington in the amount of the tax and penalty therein stated. Any tax or penalty so assessed may be collected in the manner prescribed in this act with reference to delinquency in payment of the tax or by an action at law, which the Attorney General shall commence and prosecute to final determination at the request of the Director of Licenses. It is expressly provided that the foregoing remedies of the state shall be cumulative and that no action taken pursuant to this section shall relieve in any wise any person from the penal provisions of this act.

Attorney general to prosecute.

Delinquent taxes.

SEC. 8. In the event that any distributor is delinquent in the payment of his excise tax hereunder, the Director of Licenses may give notice of the amount of such delinquency by registered mail to all persons having in their possession or under their control any credits or other personal property belonging to such distributor, or owing any debts to such distributor, at the time of receipt by

them of such notice, and thereafter such persons so notified shall neither transfer nor make any other disposition of such credits, other personal property or debts, until twenty days shall have elapsed from and after receipt of such notice unless the Director of Licenses shall have given his consent to a previous transfer, or other disposition. All persons so notified must, within five days after receipt of such notice, advise the Director of Licenses of any and all such credits, other personal property or debts in their possession, under their control or owing by them, as the case may be.

If any person liable for the tax imposed by the provisions of this act, neglects or refuses to pay the same, the amount of such tax (including any interest, penalty or addition to such tax, together with any costs that may accrue in addition thereto) shall be a lien in favor of the state upon all franchises, property and rights to property, whether real or personal, then belonging to or thereafter acquired by such person (whether such property is employed by such person in the prosecution of business or is in the hands of an assignee, trustee, or receiver for the benefits of creditors) from the date such taxes are due and payable as provided in this act, and remaining until the amount of the lien is paid or the property sold in payment thereof. Such lien shall have priority over any lien or incumbrance whatsoever, except the lien of other state taxes having priority by law, and except that such lien shall not be valid as against any bona fide mortgagee, pledgee, judgment creditor, or purchaser whose right shall have attached prior to the time the director shall have filed notice of such lien in the office of the County Auditor of the county in which the principal place of business of such person is located. Such auditor, upon presentation of the notice of lien and without requiring the payment of any fee, shall file and index the same in

Refusal
to pay tax
lien.

Priority of
lien.

Notice of
lien filed.

the manner now provided for deeds and other conveyances except that the auditor shall not be required to include, in the index, any descriptions of the property affected by the lien. Such lien shall continue until the amount of said tax, together with and [any] penalties and interest subsequently accruing thereon is paid. The director may issue a certificate of release of lien when the amount of such tax, together with any penalties and interest subsequently accruing thereon has been satisfied, and such release may be recorded with the auditor of the county in which the notice of lien has been filed.

Execution. It shall be the duty of the director to furnish to any person applying therefor a certificate showing the amount of all liens for petroleum products excise tax, penalties, and interest that may be of record in the files of the director against any person under the provisions of this act.

If any distributor shall be in default for more than ten (10) days in the payment of any excise taxes or penalties thereon, payable under the terms of this act, the director shall issue a warrant under the official seal of his office directed to the sheriff of any county of the state commanding said sheriff to levy upon and sell the goods and chattels of such distributor, without exemption, found within his jurisdiction, for the payment of the amount of such delinquency, with the added penalties and interest and the cost of executing the warrant, and to return such warrant to the director and to pay said director the money collected by virtue thereof within the time to be therein specified, which shall not be less than twenty (20) nor more than sixty (60) days from the date of the warrant. The sheriff to whom any such warrant shall be directed shall proceed upon the same in all respects and with like effect and in the same manner as prescribed by law in respect to executions issued against goods and chattels upon judgment by a court of record and

shall be entitled to the same fees for his services to be collected in the same manner: *Provided*, That nothing in this section shall be construed as forfeiting or waiving any right to collect such taxes by an action on the bond that may be filed with the director or to forfeit any money or securities deposited with the director, under the provisions of this act, or by suit or otherwise and in case of such suit, action or other proceeding shall have been instituted for the collection of said tax, such suit, action or other proceeding shall not be construed as waiving any other right herein provided.

Right of action upon bond not waived.

In a suit or action on any bond filed with the director recovery thereon may be had without first having sought or exhausted the remedy against the distributor.

SEC. 9. Every distributor must keep a true and accurate record on such form as the Director of Licenses may prescribe of all stock of all petroleum products on hand; of the amount of crude oil refined, the gravity thereof and the yield therefrom, as well as of such other matters relating to transactions in petroleum products as said Director of Licenses may direct. Every distributor must take a physical inventory of the petroleum products at least once during each calendar month and must have the record of such inventory and of the other matters mentioned in this section available at all times for the inspection of the Director of Licenses and his representatives. Upon demand of the Director of Licenses or his representatives every distributor must furnish a statement under oath reflecting the contents of any records to be kept under this act. Every distributor receiving from any vessel, petroleum products carried by such vessel from outside the state must give notice in writing on forms provided by the director to the Director of Licenses, at least 36 hours before discharge of such petroleum prod-

Inventory available for inspection.

Petroleum products transported by vessel.

ucts begins, of the name of such vessel, the place and approximate time of the discharge of such petroleum products, and of the tanks or other containers into which said petroleum products are to be discharged: *Provided*, That the director shall have the right, in proper cases, to waive the notice here required.

Record of petroleum products withdrawn and distributed.

SEC. 10. Each distributor shall maintain and keep in the office of his principal place of business in this state, for a period of two years, such records or record of petroleum products withdrawn, used or sold and distributed within this state by such distributor, together with invoice, bills of lading, and other pertinent papers as may be required under the provisions of this act.

Additional reports.

SEC. 11. The Director of Licenses may, from time to time, by regulation of his department, require additional reports from distributors, with reference to any of the matters herein concerned. Such reports shall be made and filed on forms prepared by the Director of Licenses.

Director to make examinations and investigation.

SEC. 12. The Director of Licenses, or his duly authorized agents, shall have the power and is hereby authorized to make any and all such examinations, of the records, stocks, facilities and equipment of distributors, and such other investigations as he may deem necessary in carrying out the provisions of this act. If such examinations or investigations made by the Director of Licenses shall disclose that any reports of distributors of petroleum products theretofore filed with said director by said distributors pursuant to the requirements of this act have shown incorrectly the amount of gallonage of petroleum products distributed or the excise tax accruing thereon, said director shall have the power and is hereby authorized to make such changes in subsequent reports and payments of said distributors under this act as he may deem neces-

sary to correct the errors disclosed by his examinations or investigations as hereinbefore authorized.

SEC. 13. It shall be the duty of the Director of Licenses to revoke the license of any distributor refusing or neglecting to comply with any provision of this act. The director shall mail by registered mail addressed to such distributor at its last known address appearing on the files of the director, a notice of intention to cancel, which notice shall give the reason for the cancellation. Such cancellation shall become effective without further notice if within ten (10) days from the mailing of the notice the distributor shall not have made good its default or delinquency.

Revocation of license.

The director is hereby given the power to cancel any license issued to any distributor, such cancellation to become effective sixty (60) days from the date of receipt of the written request of such distributor for cancellation thereof, or said director may cancel the license of any distributor upon investigation and sixty (60) days' notice mailed to the last known address of such distributor if said director shall ascertain and find that the person to whom such license has been issued is no longer engaged in the business of a distributor, and has not been so engaged for the period of six (6) months prior to such cancellation. But no license shall be cancelled upon the request of any distributor until and unless the distributor shall, prior to the date of such cancellation, have paid to the State of Washington, all taxes imposed by the provisions of this act, together with any and all penalties and fines accruing by reason of any failure on the part of said distributor to make accurate reports as required by this act and/or to pay said taxes and/or penalties.

Cancellation of license upon written request of distributor.

In the event that the license of any distributor shall be cancelled by the director as hereinbefore in this section provided, and in the further event

that said distributor shall have paid to the State of Washington all excise taxes due and payable by it under the laws of the State of Washington upon the withdrawal, sale, distribution, or use of petroleum products, together with any and all penalties accruing by reason of any failure on the part of said distributor to make accurate reports or to pay said tax and/or penalties, then the director shall cancel the bond filed by said distributor.

Report
of deliveries
by carrier.

SEC. 14. Every railroad company, every pipe line company, every water transportation company, and every carrier, except a duly licensed distributor, transporting petroleum products in bulk, between points within the State of Washington, and every person transporting petroleum products in bulk, by whatever manner to a point in the State of Washington from any point outside the state, or from any point within this state to a point outside the state, shall report under oath to the director on forms prescribed by the director, all deliveries of petroleum products in bulk so made to points within or without the State of Washington.

Such reports shall cover monthly periods, shall be submitted on forms supplied by the director and within fifteen (15) days after the close of the month covered by the report. They shall show the name and address of the person to whom the deliveries of petroleum products in bulk have actually and in fact been made; the name and address of the originally named consignee, if the petroleum products in bulk shall have been delivered to any other than the original consignee; the point of origin, the point of delivery, the date of delivery, and the number and initials of each tank car and the number of gallons contained therein, if shipped by rail; the name of the boat, barge or vessel, and the number of gallons contained therein, if shipped by water; the vehicle license number and the motor vehicle

fuel transport license number of each tank truck and the number of gallons contained therein, if transported by motor truck; if delivered by other means, the manner in which each delivery is made; and such other additional information relative to shipment of petroleum products as the director may require.

The Director of Licenses or his authorized agents shall have the right at any time during normal business hours to inspect the books of any carrier to determine if the requirements of this section are being properly complied with.

Inspection
of carriers'
books.

SEC. 15. The distributor shall be exempt from the tax herein imposed upon the following:

Exemptions
from tax.

(a) Withdrawal, sale or distribution of petroleum products which this state is prohibited from taxing under the commerce clause of the Constitution of the United States.

Interstate
commerce.

(b) Withdrawal, sale or distribution of petroleum products which the distributor exports from this state.

Exports.

(c) Withdrawal, sale or distribution of petroleum products by a distributor or his duly appointed agent to the United States or any Department thereof.

United
States.

(d) Withdrawal, sale or distribution of petroleum products by a distributor to any vessel engaged in foreign commerce.

Vessel
in foreign
commerce.

(e) Withdrawal, sale or distribution by a distributor of all petroleum products derived from the refining within this state of crude petroleum or crude oil.

Conversion.

(f) Withdrawal, sale or distribution of petroleum products by a distributor to any person who is subject to tax under title V, chapter 180, Laws of 1935, and amendments thereto, and who purchases such petroleum products for the purpose of con-

verting and who does actually convert the same into manufactured gas for distribution to the public.

Provided, That the Director of Licenses shall have the right, in order to establish the validity of any exemption claimed hereunder, to require the distributor to furnish such proof of the validity of such claim as the director may determine, and failure of the distributor to furnish such proof to the Director of Licenses shall constitute a waiver of all rights to the exemption claimed: *Provided, further*, That such proof must be furnished to the Director of Licenses within such time as the director shall by regulation prescribe.

Penalty.

SEC. 16. Any person, firm, association or corporation or any officer or agent thereof failing to pay the tax as herein provided, or violating any of the other provisions of this act, or making any false statement, or concealing any material fact in any report, record, affidavit or claim provided for herein, shall be guilty of a gross misdemeanor, and upon conviction thereof shall be punished by a fine of not less than five hundred (\$500.00) dollars nor more than five thousand (\$5,000.00) dollars or by imprisonment in the county jail not exceeding one year, or by both such fine and imprisonment.

It shall be unlawful for any person to commit any of the following acts:

Unlawful acts.

1. To display, or cause to permit to be displayed, or to have in possession, any distributor's license knowing the same to be fictitious or to have been suspended, cancelled, revoked, or altered;

2. To lend to, or knowingly permit the use of, by one not entitled thereto, any distributor's license issued to the person lending it or permitting it to be used;

3. To display or to represent as one's own any distributor's license not issued to the person displaying the same;

4. To use a false or fictitious name or give a false or fictitious address in any application or form required under the provisions of this act, or otherwise commit a fraud in any application, record, or report;

5. To refuse to permit the Department of Licenses, or any agent appointed by it in writing, to examine his books, records, papers, storage tanks, or other equipment pertaining to the withdrawal, sale and distribution of petroleum products in the State of Washington.

Except as herein otherwise provided, any person violating any of the provisions of this act shall be guilty of a gross misdemeanor and shall, upon conviction thereof, be sentenced to pay a fine of not less than five hundred (\$500.00) dollars nor more than one thousand (\$1,000.00) dollars and costs of prosecution, or imprisonment for not more than one (1) year, or both, in the discretion of the court. Penalty.

SEC. 17. All moneys collected by the Director of Licenses shall be transmitted forthwith to the State Treasurer, together with the statement showing from whence the moneys were derived and shall be by him credited to the general fund. Collections transmitted to state treasury.

SEC. 18. Fifty (50) per cent of all fines and forfeitures imposed in any criminal proceedings by any court of this state for violations of the penal provisions of this act shall be paid to the current expense fund of the county wherein collected and the remaining fifty (50) per cent shall be paid into the general fund of the state. All fees and penalties collected by the director under the penalty provisions of this act shall be paid into the general fund. Fines and forfeitures, allocation.

SEC. 19. The department shall be charged with the enforcement of the provisions of this act. Such employees of the state as are designated as "The Fees and penalties.
Department of licenses to enforce act.

Washington State Patrol to aid enforcement.

Washington State Patrol" shall aid the department in the enforcement of this act.

State power to tax distribution of petroleum products exclusive.

SEC. 20. The tax herein levied is in lieu of any excise, privilege or occupational tax upon the business of withdrawing, selling or distributing petroleum products, and no city, village, town, county, township, or other subdivision or municipal corporation of the state shall levy or collect any excise tax upon or measured by the withdrawal, sale or distribution of petroleum products.

Partial invalidity.

SEC. 21. If any section, sub-section, clause, sentence or phrase of this act, including those setting forth any penalty, exemption or definition, is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this act, and the Legislature hereby declares it would have enacted this act if such section, sub-section, clause, sentence or phrase were omitted.

Repeal.

SEC. 22. Sections 78, 79, 80, 81 and 81-a, chapter 180, Laws of Washington of 1935, as amended by sections 8370-78, 8370-79, 8370-80, 8370-81 and 8370-81-a, chapter 116, Laws of Washington of 1937, and all other acts and parts of acts in conflict with the provisions of this act are hereby repealed.

Effective date.

SEC. 23. This act is necessary for the immediate preservation of the public peace, health and safety, support of the state government and its existing public institutions and shall take effect May 1, 1939.

Passed the Senate March 2, 1939.

Passed the House March 8, 1939.

Approved by the Governor March 17, 1939.