

## CHAPTER 155.

[H. B. 250.]

## TAXATION OF LUMBER AND SAWLOGS.

AN ACT relating to the situs of assessment and taxation of lumber and sawlogs and amending section 13, chapter 130, Laws of 1925 Extraordinary Session, as amended by section 12, chapter 206, Laws of 1939.

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

SECTION 1. That section 13, chapter 130, Laws of 1925 Extraordinary Session, as amended by section 12, chapter 206, Laws of 1939 (section 11117 of Remington's Revised Statutes), be amended to read as follows: Amendments.

Section 13. Lumber and sawlogs shall be assessed and taxed in the county and taxing district where the same may be situated at noon on the first day of January of the assessment year: *Provided*, That if any lumber or sawlogs shall, at said time, be in intrastate transit from one point to another within the state, the same shall be assessed and taxed in the county and taxing districts of their destination. Lumber to be assessed at situs.  
Proviso.

Passed the House February 21, 1941.

Passed the Senate March 13, 1941.

Approved by the Governor March 21, 1941.