

Emergency. SEC. 3. This act is necessary for the immediate support of the State Government and its existing public institutions and shall take effect immediately.

Passed the Senate February 7, 1925.

Passed the House February 9, 1925.

Approved by the Governor February 18, 1925.

CHAPTER 21.

[H. B. 54.]

DISPOSITION OF MONEYS OF PERMANENT HIGHWAY FUND.

AN ACT relating to revenue and taxation for the construction, improvement and maintenance of highways, providing for the disposition, transfer, distribution and expenditure of certain funds and amending Section 6819 of Remington's Compiled Statutes and declaring this act shall take effect immediately.

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

Amends
Rem. Comp.
Stat. § 6819;
Pierce's Code
§ 6171.

Moneys from
1½ mill levy,
to permanent
highway
fund.

Credits to
counties.

SECTION 1. That section 6819 of Remington's Compiled Statutes be amended to read as follows:

Section 6819. All moneys derived from levies of taxes of one and one-half (1½) mills upon all property in the state subject to taxation for the purpose of raising revenue for the construction, improvement and maintenance of permanent highways, made in the year 1924 and previous years, shall be paid into the state treasury and credited to the fund known as the permanent highway fund. The amounts received from each county shall be credited to the county paying the same, until such time as the same shall be expended on contracts for permanent highways within such county or for the maintenance of the same under the provisions of this act, or for the payment of interest on or

the redemption of bonds as provided herein. Not less than five nor more than fifty per cent, as may be determined by resolution of the board of county commissioners at their first meeting after the taking effect of this act for the year 1925 and at their January meeting in each succeeding year, of all moneys credited in any year to each county under this act and which shall be derived from any source herein provided shall be set aside and expended by the board of county commissioners, upon vouchers approved by such board, for maintaining and repairing roads constructed under the provisions of this act and other roads of like character, and no part of such per cent shall be expended for any other purpose. If any county has heretofore issued or whenever any county shall hereafter issue bonds of the county for the making or improving of permanent highways or roads equal in character within such county, the board of county commissioners of such county may, at the time of ascertaining and levying taxes to pay the interest on such bonds or at the time of ascertaining and levying taxes to accumulate a sinking fund for the redemption of such bonds, by resolution entered upon their minutes, apply the whole or any portion of the permanent highway fund, then standing to the credit of such county on the books of the state auditor in excess of the amount necessary to pay all contracts then outstanding for the payment of which such fund is or may become liable to the payment of such interest or to such sinking fund. There shall be set forth in such resolution statements showing, first, the amount of all taxes levied in such county for the permanent highway fund which have not been remitted to the state auditor or which remain uncollected and, second, all contracts for the payment of which the permanent highway fund credited to

Amount of expenditures by counties.

County share applied to bonds.

Resolution.

such county is or may become liable. The commissioners may apply such amount to the payment of interest or into the sinking fund without levying the tax required by law to be levied for such purpose, or the commissioners may, in addition to the amount so applied, levy a tax in addition thereto either to raise funds for the payment of interest or for the redemption of such bonds. A certified copy of such resolution shall be transmitted to the state auditor and upon receipt thereof, he shall transmit the amount so applied to the county treasurer who shall credit the same to the proper accounts for the purposes stated in such resolution.

SEC. 2. It shall be the duty of the state auditor annually on the first day of October to certify to the state treasurer the total assessed valuation of all property in each county of the state and the total assessed valuation of all property in the state; and it shall be the duty of the state treasurer, from time to time during the calendar year, 1926, and each calendar year thereafter, to transfer from the motor vehicle fund in the state treasury to the permanent highway fund such funds as may be available until there shall have been so transferred a sum equal to fifteen one-hundredths ($15/100$) of one per cent of the total assessed valuation of all property in the state as shown by the last preceding certificate of the state auditor, and to credit the funds so transferred to the several counties in proportion to the assessed valuation of the property in such counties, respectively, as shown by the certificate of the state auditor, and such funds so transferred as may be appropriated from the permanent highway fund by the legislature shall be distributed and expended for the construction, improvement and maintenance of permanent highways in the several counties in the manner provided by law.

Transfer
from motor
vehicle fund
to permanent
highway
fund.

SEC. 3. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately. Emergency.

Passed the House February 3, 1925.

Passed the Senate February 7, 1925.

Approved by the Governor February 18, 1925.

CHAPTER 22.

[H. B. 53.]

PUBLIC HIGHWAY RE-APPROPRIATION FOR ISLAND COUNTIES.

AN Act reappropriating a certain sum from the Permanent Highway Fund for the purpose of construction and maintenance of permanent highways and highways in counties composed entirely of islands and declaring this act shall take effect immediately.

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

SECTION 1. For the completion of work already under contract, for new contracts, for the construction and maintenance of permanent highways and for the construction and maintenance of highways in counties composed entirely of islands, there is hereby reappropriated from the Permanent Highway Fund the sum of one million, three hundred seventy-six thousand, seven hundred seventy dollars and sixty cents (\$1,376,770.60), or so much thereof as may be necessary; the same being the unexpended balance of the Permanent Highway Fund as shown by the State Auditor's books December 31, 1924.

Re-appropriation
\$1,376,770.60
permanent
highway
fund.

SEC. 2. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately. Emergency.

Passed the House February 3, 1925.

Passed the Senate February 9, 1925.

Approved by the Governor February 18, 1925.