

ence that the failure to return the vehicle or piece of machinery or equipment was not with the intent to defraud or otherwise deprive the owner of his property.

Passed the House March 5, 1965.

Passed the Senate March 9, 1965.

Approved by the Governor March 20, 1965.

CHAPTER 33.

[ House Bill No. 324. ]

POLICE PENSIONS—EXEMPTION FROM TAXATION, EXECUTION, ETC.

AN ACT relating to police pensions in first class cities; and adding a new section to chapter 41.20 RCW.

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

New section.

SECTION 1. There is added to chapter 41.20 RCW a new section to read as follows:

Police pensions, first class city. Benefits exempt from taxes, operation of other processes of law—Unassignable.

*Exemption From Taxation and Judicial Process—Assignability.* The right of a person to a pension, an annuity, or retirement allowance, or disability allowance, or death benefits, or any optional benefit, or any other right accrued or accruing to any person under the provisions of this chapter, and any fund created hereby, and all moneys and investments and income thereof, are exempt from any state, county, municipal, or other local tax, and shall not be subject to execution, garnishment, attachment, the operation of bankruptcy or insolvency laws, or other process of law whatsoever, and shall be unassignable.

Passed the House March 2, 1965.

Passed the Senate March 9, 1965.

Approved by the Governor March 20, 1965.