

Because of the ambiguity in the intent of this amendment and the certain controversy which it would create when the Director sought to meet the requirements of this section, I have determined to veto that item in lines 6 through 17 of page 3 of House Bill No. 901. As a result, the Director's present discretionary authority to act in this area will be maintained.

Veto  
Message

With the exemption of that one item, the remainder of House Bill No. 901 is approved."

CHAPTER 221

[Substitute House Bill No. 1005]

INHERITANCE TAXES--EXEMPTIONS--

PENSION BENEFITS

AN ACT Relating to inheritance taxes; amending section 1, chapter 8, Laws of 1965 ex. sess. and RCW 83.20.030; and adding a new section to chapter 83.20 RCW.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 1, chapter 8, Laws of 1965 ex. sess. and RCW 83.20.030 are each amended to read as follows:

The right of a person to a pension, annuity or retirement allowance, any optional benefit, any other right accrued or accruing to any person under ((RCW)) Title 41 RCW or under any retirement or pension system established or in effect at the state board for community college education, the community colleges, the state colleges, the state universities or established by city ordinance, or established pursuant to RCW 54.04.050(2) shall be exempt from inheritance tax.

NEW SECTION. Sec. 2. There is added to chapter 83.20 RCW a new section to read as follows:

The right of a person (other than executor) to a pension, annuity or retirement allowance, any optional benefit, or any other right accrued or accruing to any person under any pension plan, annuity, retirement allowance or benefit where such pension plan, annuity, retirement allowance or benefit would qualify for exemption from federal estate taxes pursuant to section 2039(c) or 2039(d) of the internal revenue code of 1954 shall be exempt from inheritance tax.

Passed the House April 14, 1973.

Passed the Senate April 13, 1973.

Approved by the Governor April 25, 1973, with the exception of one item in Section 1 which is vetoed.

Filed in Office of Secretary of State April 26, 1973.

Note: Governor's explanation of partial veto is as follows:

"I return herewith, without my approval as to one Veto  
item, Substitute House Bill No. 1005 entitled: Message

"AN ACT Relating to inheritance taxes."

This act would exempt from inheritance taxes certain pension benefits available, among others, to those employed in higher education. Senate Bill No. 2119 also makes provision for such exemptions but, in so doing, uses different language to amend the same section of law. In order to avoid the necessity of further amendment in the future to reconcile the conflicting language, an item in section one of Substitute House Bill No. 1005 must be deleted. Deleting this item will have no substantive effect in light of the provisions in Senate Bill 2119, which I have approved.

Accordingly, for the reasons set out above, I have determined to veto the one item in section one of Substitute House Bill No. 1005."

CHAPTER 222

[Engrossed Substitute Senate Bill No. 2328]

HIGHWAYS BUDGET

AN ACT Relating to highways; making appropriations for the operations and capital improvements of the state highway commission, the urban arterial board, and the Washington toll bridge authority; and declaring an emergency.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. Section 1. The budget of the Washington state highway commission is hereby adopted and, subject to the provisions hereinafter set forth, the several amounts hereinafter specified, or so much thereof as shall be necessary to accomplish the purposes designated, are hereby appropriated from the motor vehicle fund to the state highway commission and are authorized to be disbursed for salaries, wages, and other state highway commission expenses for obligations incurred and not paid as of July 1, 1973, for capital projects and for other specified purposes for the biennium ending June 30, 1975:

PROGRAM C, CONSTRUCTION

For the location, design, right of way, and construction of state highways, including state highways in urban areas in accordance with RCW 47.26.040 through 47.26.070, and for the improvement and