

Rebate.

SEC. 2. The provisions of chapter 30, Laws of 1935, and of this act, are hereby declared to be retroactive in respect to the allowance of rebates, and each and every taxpayer who shall pay in full his real or personal property taxes for the year 1934 on or before the 15th day of May, 1935, shall be entitled to the rebate by said chapter 30, Laws of 1935, and this act provided, regardless of whether such payment or payments shall be made prior or subsequent to the taking effect of chapter 30, Laws of 1935, or whether prior or subsequent to the effective date of this act.

Effective immediately.

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 March 7, 1935.

Passed the House March 14, 1935.

Approved by the Governor March 15, 1935.

CHAPTER 80.

[S. B. 353.]

WASHINGTON STATE LIQUOR ACT.

AN ACT relating to intoxicating liquors, amending section 78 of chapter 62 of the Laws of the Extraordinary Session of 1933 of the State of Washington (section 7306-78 Remington's Revised Statutes) and declaring that this act shall take effect immediately.

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

Amends § 78, ch. 62, Laws of 1933.

SECTION 1. That section 78 of chapter 62 of the Laws of the Extraordinary Session of 1933 (section 7306-78, Remington's Revised Statutes) be and the same is hereby amended to read as follows:

Disbursement of funds.

Section 78. 1. When said funds are distributed as provided in section 77 hereof all moneys subject to distribution shall be disbursed as follows:

Funds available for distribution to and including September 30, 1935; fifty per cent (50%) to the general fund of the state and fifty per cent (50%) to the counties and incorporated cities and towns of the state, distributed among them pursuant to the provisions hereafter made in this section.

Funds available for distribution on and after October 1, 1935, seventy per cent (70%) to the general fund of the state and thirty per cent (30%) to the counties and incorporated cities and towns of the state, distributed among them pursuant to the provisions hereafter made in this section.

2. With respect to the share coming to the counties and incorporated cities and towns under the preceding subsection, the distribution shall be among them in accordance with the following computations:

Counties,
incorporated
cities, towns.

a. First, the share coming to each county as a whole shall be determined by a division among the counties entitled to distribution hereunder according to the population of the areas in such counties allowing the sale of liquor under this act as shown by the last federal census; that is to say, the share coming to each county entitled to distribution hereunder shall be in the proportion which the population of the areas allowing the sale of liquor under this act in such county bears to the aggregate population of all the counties entitled to distribution hereunder.

Division
among
counties.

b. Second, the share coming to each county as a whole, is [as] the result of the foregoing computation, shall then be divided between each county government and the incorporated cities and towns located in such county according to the population shown by the last federal census; that is to say, the share coming to each incorporated city or town shall be as the proportion which the population in such incorporated city or town, as shown by the last federal census, bears to the total population within the

Proportion
of city
population
to county.

county, as shown by the last federal census; and the county government's share shall be based upon that proportion of the population within such county as is not included in the incorporated cities and towns located in such county: *Provided*, That no incorporated city or town in which the sale of liquor as authorized under this act is forbidden under sections 82 to 88 inclusive of this act shall be entitled to any share in such distribution: *Provided, further*, That if in any county the area outside of the cities and towns therein shall vote not to allow the sale of liquor under this act in such area, then the population of such area shall not be included in the computation of the population for distribution purposes.

Exclusion.

Computation
by state
auditor.

3. The computations under subsection 2 of this section shall be made by the state auditor, who shall, immediately after the effective date of this act and immediately following the official publication of every federal census and so often as necessary by reason of elections held under sections 82 to 88 of this act, file with the board a list certified by him showing the fractional proportions, in terms of per cent or otherwise, coming to each county government and incorporated city and town in the state pursuant to this section; and the board shall make payment to each of said counties and incorporated cities and towns in the proportions shown on the certified list last filed with it by the state auditor under this section.

Payment.

Effective
immediately.

SEC. 2. 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 March 9, 1935.

Passed the House March 12, 1935.

Approved by the Governor March 18, 1935.