

ment 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.

4. If any city or town shall have been incorporated subsequent to the last Federal census, such city or town shall, subject to the provisions of this section, be entitled to distribution of funds as herein provided on the basis of the official population used in the incorporation proceedings; and computations for distribution shall be made accordingly.

Subsequent  
incorporation.

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

Effective  
immediately.

Passed the House February 14, 1939.

Passed the Senate March 8, 1939.

Approved by the Governor March 16, 1939.

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## CHAPTER 174.

[H. B. 184.]

### SCHOOL REVENUES.

AN ACT relating to education, amending section 4, chapter 28, Laws of 1933.

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

SECTION 1. That section 4, chapter 28, Laws of 1933, (section 4934, Remington's Revised Statutes; section 5103, Pierce's Code) be amended to read as follows:

Amends  
§ 4934 Rem.  
Rev. Stat.;  
§ 5103 P. C.

Section 4. The interest accruing on said permanent school fund, together with all rentals and other revenues derived therefrom, and from lands and other property devoted to the common school

Current  
funds.

Tax levy.

fund, and from revenues from other sources allotted thereto, shall be exclusively applied to the current use of the common schools. In addition thereto it shall be the duty of the State Board of Equalization, annually, at the time of levying taxes for other state purposes, to levy a tax not to exceed five mills on the dollar, upon all taxable property within the state sufficient to produce a sum, which, when added to the amount of money derived from interest and other income from the state permanent school fund during the preceding school year and to the amount of money collected and allotted to the current use of the common schools of the state during the preceding school year from any other kind of tax or taxes that may hereafter be provided by law, shall equal twenty-five cents per day per pupil for each day's attendance in the common schools of the state during the preceding school year allotted to the several school districts of the state by the Superintendent of Public Instruction as herein provided.

Computation  
of yearly  
attendance.

The yearly attendance for calculating the said sum shall be computed on a basis not to exceed one hundred and eighty school days, and shall be as follows:

First: The total number of actual days' attendance in the elementary schools, one and one-fifth times the actual days' attendance in junior high schools and one and two-fifths times the actual days' attendance in regular or senior high schools of the state during the preceding school year, as reported by the County Superintendent of Schools or the successors to their duties. An additional two-fifths days' attendance shall be counted for each day's attendance in vocational classes approved under the state plan for vocational education.

Second: Three times the actual attendance in parental schools and two times actual attendance in schools for defectives complying with the require-

ment of section 4878 of Remington's Revised Statutes amended herein.

Third: Such a total number of days' attendance as is necessary to provide each school district in the state with a minimum of two thousand five hundred days' attendance.

Fourth: Such a total number of days' attendance as will, at twenty-five cents per day, equal the amount of the reimbursement by the state to the several school districts for transportation costs as is elsewhere in this act provided.

Fifth: In night schools an attendance of two hours or more shall constitute one-half day for apportionment purposes.

Sixth: For attendance in part-time schools which require four hours per week, this aggregate weekly attendance shall be counted as equivalent to one day's attendance in high school.

Seventh: In kindergartens an attendance of two hours or more shall constitute one-half day for apportionment purposes.

Eighth: To the regular attendance there shall be added an additional one-half day for each day's actual attendance in the school districts of this state for pupils residing within any military, naval, light-house, or other United States reservation or property, national park or national forest, or on rented or leased undeeded land within any Indian reservation, or the children of school age of any person in the naval or military service of the United States.

Ninth: Such a total number of days' attendance as will, at twenty-five cents per day, equal the total amount due and apportionable to school districts as provided in section 3, chapter 226 of the Session Laws of 1937.

The Superintendent of Public Instruction shall certify, on or before the first day of September of each year, to the State Board of Equalization the

total current state school fund for the year as herein computed. This amount shall constitute the basis for the state levy for current use to be applied exclusively to the common schools. The fund provided by this section shall be known as the current state school fund.

Passed the House March 7, 1939.

Passed the Senate March 7, 1939.

Approved by the Governor March 16, 1939.

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## CHAPTER 175.

[S. H. B. 192.]

### MINE TO MARKET ROADS.

AN ACT relating to public highways; providing for the establishment, location, construction and maintenance of mine to market roads; defining the powers and duties of certain state officers; creating a mines to market road commission; providing for the use of state, county and other public funds; providing for an appropriation; and declaring an emergency.

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

Commission.

SECTION 1. For the purposes of this act the Director of Conservation and Development, Director of Highways, and the executive officer of the Washington State Planning Council, shall mean such officers as the same are now designated and exist, or such persons, officers, commissions, boards or otherwise as may succeed to their duties or to the duties of any thereof, and shall constitute the mines to market road commission. The Director of the Department of Conservation and Development shall be the chairman.

Mine to market road defined.

SEC. 2. For the purposes of this act a mine to market road shall be any public highway established, located and constructed to locations of min-