

SESSION LAWS

OF THE

STATE OF WASHINGTON

TWENTY-FOURTH SESSION

Convened January 14, Adjourned March 14

1935

Compiled in Chapters

Under the Direction of ERNEST N. HUTCHINSON, Secretary of State, and
Including Two Acts Passed by the People at the General Election,
Held on November 6, 1934, and One Act Initiated by
the People and Passed by the Legislature,
Under the Initiative Provision of
the State Constitution.

Marginal Notes and Index

BY

G. W. HAMILTON
Attorney General

PUBLISHED BY AUTHORITY

EXPLANATORY.

The Twenty-fourth Legislature of the State of Washington convened at 12 o'clock noon, January 14, 1935 (being the second Monday in January), and adjourned *sine die* March 14, 1935.

All acts passed by the session, approved by the Governor, take effect ninety days after adjournment, or 12 o'clock, midnight, June 12, 1935, except relief bills, appropriations and other acts declaring an emergency.

ERNEST N. HUTCHINSON,
Secretary of State.

LAWS OF WASHINGTON

PASSED AT THE

Twenty-Fourth Regular Session

1935

CHAPTER 1.

[INITIATIVE MEASURE NO. 77.]

FISH TRAPS AND FISHING REGULATIONS.

(BALLOT TITLE.)

(AN ACT relating to fishing; prohibiting the use of fish traps or other fixed appliances for catching salmon and certain other fish within the waters of the State of Washington; prohibiting the taking or fishing for salmon and certain other fish within a certain area therein defined and created by any means except by trolling, regulating trolling in such area, and permitting the operation of gill nets therein under certain conditions; providing for open and closed seasons, prohibiting drag seines and limiting the length of gill nets in the Columbia River; prescribing penalties; and repealing all laws in conflict therewith.)

AN ACT relating to the taking and catching of fish; prescribing a district within the State of Washington in the waters of which it is made unlawful to take, catch, or fish for any salmon, by any means except by the use of hook and line, setting forth the boundaries of said district, and for licensing the operation, and for the operation of gill nets by certain persons, firms and corporations holding licenses for the use of such gill nets in 1932 or 1933; providing for commercial fishing at certain times and under certain conditions; limiting the length of gill net and prohibiting drag seines in the Columbia River; prohibiting the construction, installation, use, operation or maintenance of any pound net, fish trap, fish wheel, scow fish wheel, set net, or any fixed appliance for the purpose of catching salmon, salmon trout, trout, or steel head; and to repeal all acts or parts of acts in conflict therewith; and prescribing penalties for the violation thereof.

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

Fishing;
regulation of.

SECTION 1. It shall be unlawful to fish for, catch, or take any species of salmon or salmon trout, trout, or steel head, except as hereinafter provided, with any appliance, or by any means whatever, except with hook and line, commonly called angling or trolling, except as hereinafter provided, within the waters of the straits of Juan de Fuca, Puget Sound and waters connected therewith within the State of Washington described as lying to the southerly, easterly and southeasterly of a line described as follows:

Boundaries.

Commencing at a concrete monument on Angeles Point in Clallam County, State of Washington, near the mouth of the Elwha River, on which is inscribed "Angeles Point Monument" in the latitude $48^{\circ} 9' 3''$ north, longitude $123^{\circ} 33' 01''$ west of Greenwich Meridian; thence running east on a line $81^{\circ} 30'$ true from said point across the Flashlight and bell buoy off Partridge Point and thence continued to where said line intersects longitude $122^{\circ} 40'$ west; thence north on said line to where said line intersects the southerly shore of Sinclair Island at high tide; thence along the southerly shore of said island to the most easterly point thereof; thence north 46° east true to the line of high tide at Carter Point, the most southerly point on Lummi Island; thence northwesterly along the westerly shore line at high tide of said Lummi Island to where said shore line at high tide intersects line of longitude $122^{\circ} 40'$ west; thence north on said line to where said line intersects the mainland at the line of high tide; including within said area the southerly portion of Hale Passage, Bellingham Bay, Padilla Bay, Fidalgo Bay, Guemes Channel, Skagit Bay, Similk Bay, Saratoga Passage, Holmes Harbor, Possession Sound, Admiralty Inlet, Hoods Canal, Puget Sound,

and all inlets, passages, waters, waterways, and the tributaries thereof. (The above area is delineated on U. S. Coast and Geodetic Charts Numbers 6300, 6382, 6380, 6450 and 6460, all being of the same scale.)

SEC. 2. No area heretofore or hereafter set apart or established as a salmon preserve, by authority of the State of Washington or of any of its departments or agencies, shall, by any of the provisions of this Act, be opened to commercial fishing.

Salmon
preserve.

SEC. 3. Commercial trolling for salmon shall be permitted in the area described in section 1 hereof during such seasons and under such regulations as may be prescribed from time to time by the department of fisheries of the State of Washington: *Provided*, That it shall be unlawful to troll for salmon in said waters with more than six hooks to any one boat.

Commercial
trolling.

SEC. 4. Any person, firm or corporation, who shall have held in either the years 1932 or 1933 a license from the director of licenses of the State of Washington, for the operation within the waters of Puget Sound of any gill net, may be licensed for the operation of, and may operate, a gill net, for the purpose of catching salmon only, according to the fishing regulations of the fisheries department of the State of Washington for gill nets for the year 1933, within the waters described in the first section of this Act for each succeeding year after the taking effect of this Act, by making application therefor to said director of licenses, and paying to the treasurer of the State of Washington the sum of seven and 50/100 dollars (\$7.50) for each year for which such license is issued; and no other person, firm, or corporation, shall be licensed hereafter to operate, or hereafter shall operate, a gill net in the waters so described in said first section. Said license shall be personal; and neither said right,

Operation
of gill net.

Gill net
license.

Permit by
fisheries
department.

nor any license issued pursuant thereto, shall be transferable, either voluntarily or involuntarily, or by operation of law. If said licensee shall fail during any year to apply for such license, his right to be licensed thereafter shall terminate: *Provided*, That if for any reason any of the foregoing provisions of this section shall be held to be unconstitutional, no license shall be issued to any person, firm, or corporation, for the operation of a gill net within any of the waters described in said first section, except as may be permitted by the fisheries department of the State of Washington under existing law.

Commercial
fishing for
salmon.

SEC. 5. Commercial fishing for salmon shall be permitted in the area described in section 1 hereof, except as provided in section 2 of this Act, from the 5th day of October in each year to and including the 20th day of November of the same year, except during the period beginning at four o'clock p. m. on Friday of each week and ending at four o'clock a. m. on the Sunday following, during which period of each week no such commercial fishing shall be permitted: *Provided*, No fisherman shall employ any appliance or device, referred to in section 8 hereof, for the catching of fish, nor any gill net except as in section 4 hereof provided.

Closed
period.

Restriction.

Columbia
river.

SEC. 6. It shall be unlawful to construct, install, use, operate, or maintain any gill net in the waters of the Columbia River in this State which shall exceed 250 fathoms in length.

Gill net.

Drag seine.

SEC. 7. It shall be unlawful to construct, install, use, operate, or maintain any drag seine in the waters of the Columbia River in the State of Washington.

Fixed
appliances
unlawful.

SEC. 8. It shall be unlawful to construct, install, use, operate, or maintain, within any of the waters of the State of Washington, any pound net, fish trap, fish wheel, scow fish wheel, set net, weir, or

any fixed appliance for the purpose of catching salmon, salmon trout, or steel head, or to take salmon, salmon trout, or steel head by any such means.

SEC. 9. The provisions of this Act do not apply to fishing by Indians under Federal regulation, or the use of any device or means by the state or national government in catching fish for propagation or scientific purposes.

Indians.

Scientific purposes.

SEC. 10. Any person who shall violate any of the provisions of this Act, or who shall aid, abet, or assist in the violation thereof, shall be guilty of a gross misdemeanor, and upon a conviction thereof shall be punished by imprisonment in the county jail of the county in which said offense is committed for not less than thirty (30) days or more than one (1) year, or by fine of not less than one hundred dollars (\$100.00) or more than one thousand dollars (\$1,000.00), or by both such fine and imprisonment. Any and all gear and appliances used in violation of the provisions of this Act, including boats, traps, nets, weirs, fish wheels, truck or trucks, automobile or automobiles, vehicle or motor vehicles, or other vehicle or vehicles of any kind whatsoever, or other appliances used or employed in connection with the violation of this Act shall be condemned and sold, and the proceeds of such sale or sales, together with all money arising from fines for the violation of this Act, shall be paid to the state treasurer of the State of Washington for the benefit of the fisheries department of the State of Washington.

Violation.

Penalty.

SEC. 11. If any section or provision of this Act shall be held unconstitutional, or for any other reason invalid, the invalidity of such provision shall not affect the validity of this Act as a whole or of any section, provision or part thereof not adjudged to be invalid or unconstitutional.

Partial invalidity.

Conflicting
statutes
repealed.

SEC. 12. All acts, and parts of acts, in conflict with this Act, are hereby repealed.

Filed in the office of the secretary of state February 1, 1934.

Passed by vote of the people at the general election November 6, 1934.

Proclamation signed by the Governor December 3, 1934.

CHAPTER 2.

[INITIATIVE MEASURE NO. 94.]

TAXATION: LIMITATION OF TAX LEVIES.

(BALLOT TITLE.)

(AN ACT relating to taxation; limiting the aggregate annual rate of levy on real and personal property for state, county, city or town, school district and road district purposes to forty mills; limiting the levy by the state to two mills to be used exclusively for the support of the University of Washington, Washington State College and the Normal Schools; limiting the levy by counties, cities and towns, school districts and road districts to certain designated maximums; excepting port districts from the operation of the act; and providing that additional levies may be made as therein provided.)

AN ACT relating to the taxation of real and personal property and limiting the aggregate annual rate of levy thereon for state, county, municipal, school district and road district purposes to forty mills.

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

SECTION 1. Except as hereinafter provided, the aggregate of all tax levies upon real and personal property by the state, county, school district, road district, and city or town shall not in any year exceed forty mills on the dollar of assessed valuation, which assessed valuation shall be fifty per cent of the true and fair value of any such property in money; and the levy by the state shall not exceed two mills to be exclusively for the support of the

Forty mill
limit.

University of Washington, Washington State College and the Normal Schools of the state; the levy by any county shall not exceed ten mills including the levy for the county school fund, the levy by or for any school district shall not exceed ten mills, the levy for any road district shall not exceed three mills, and the levy by any city or town shall not exceed fifteen mills: *Provided*, That nothing herein shall limit port district levies otherwise than as provided by existing law, nor limit the power of any county to levy taxes at the rate provided by law for any taxing district other than a school district or road district, where such taxing district includes less than the whole county: *Provided, further*, That the limitations imposed by this section shall not prevent the levy of additional taxes, not in excess of five mills per annum and without anticipation of delinquencies in payment of taxes, in an amount equal to the interest and principal payable in the next succeeding year on general obligation bonds, outstanding at the time of the taking effect of this act, issued by or through the agency of the state, or any county, city, town, or school district, nor the levy of additional taxes to pay interest on or toward the reduction, at the rate provided by statute, of the principal of county, city, town, or school district warrants outstanding on December 8, 1932; but the millage limitation of this proviso with respect to general obligation bonds shall not apply to any taxing district in which a larger levy is necessary in order to prevent the impairment of the obligation of contracts: *Provided, further*, That any county, school district, road district, city or town shall have the power to levy taxes at a rate in excess of the rate specified in this act, when authorized so to do by the electors of such county, school district, road district, city or town by a three-fifths majority of those voting on the proposition

Levy by
state, county.

Port
districts.

Additional
levies.

Special
election.

at a special election, to be held in the year in which the levy is made, and not oftener than once in such year, in the manner provided by law for holding general elections, at such time as may be fixed by the body authorized to call the same, which special election may be called by the board of county commissioners, board of school directors, or council or other governing body of any city or town or road district, by giving notice thereof for two successive weeks by publication and posting in the manner provided by law for giving notices of general elections, at which special election the proposition of authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "YES," and those opposed thereto to vote "NO": *Provided*, That the total number of persons voting at such special election shall constitute a majority of the voters in said taxing district who voted for the office of governor at the next preceding gubernatorial election.

Filed in the office of the secretary of state, May 18, 1934.

Passed by vote of the people at the general election November 6, 1934.

Proclamation signed by the Governor December 3, 1934.

CHAPTER 3.

[S. B. 1.]

LEGISLATIVE EXPENSES.

AN ACT appropriating the sum of one hundred and twenty-five thousand dollars (\$125,000.00), or so much thereof as may be necessary for the unpaid expenses of the twenty-third Legislature and the expenses of the twenty-fourth Legislature and declaring an emergency.

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

SECTION 1. That there be and there is hereby appropriated out of the general fund, the sum of one hundred and twenty-five thousand dollars (\$125,000.00), or so much thereof as may be necessary to be used for the purpose of paying the unpaid expenses of the twenty-third Legislature and the expenses of the twenty-fourth Legislature of the State of Washington, convening January 14, 1935. Appropriation.

SEC. 2. This Act is necessary for the support of the state government and shall take effect immediately. Effective immediately.

Passed the Senate January 14, 1935.

Passed the House January 14, 1935.

Approved by the Governor January 17, 1935.

CHAPTER 4.

[S. B. 2.]

LEGISLATIVE PRINTING.

AN ACT appropriating the sum of fifteen thousand dollars (\$15,000.00), or so much thereof as may be necessary for the printing of the twenty-fourth Legislature and declaring an emergency.

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

Appropriation.

SECTION 1. That there be and there is hereby appropriated out of the general fund the sum of fifteen thousand dollars (\$15,000.00), or so much thereof as may be necessary to pay for such printing as may be ordered by the twenty-fourth session of the Legislature, convened January 14, 1935, or either branch thereof.

Effective immediately.

SEC. 2. This act is necessary for the support of the state government and shall take effect immediately.

Passed the Senate January 14, 1935.

Passed the House January 14, 1935.

Approved by the Governor January 17, 1935.

CHAPTER 5.

[H. B. 115.]

PRECINCT ELECTION BOARD.

AN ACT relating to elections and to precinct election boards and the appointments thereof, amending section 1, of chapter 29 of the Laws of the Extraordinary Session of 1933, and declaring an emergency.

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

SECTION 1. That section 1 of chapter 29 of the Laws of the Extraordinary Session of 1933 be amended to read as follows: Amends § 1,
ch. 29, Laws
1933.

Section 1. The chairman of the board of county commissioners, the county auditor, and the prosecuting attorney in each county, shall constitute the election board for all elections and it shall be the duty of such board to provide places for holding elections; to appoint the precinct election officers; to provide for their compensation; to provide ballot boxes and ballots or voting machines, poll books and tally sheets, and deliver them to the precinct election officers at the polling places, to publish and post notices of calling such elections in the manner provided by this act, and to apportion to each city, town or district, its share of the expense of such elections: *Provided*, That in the appointment of the precinct election officers by the county election board, said board shall designate the inspector and one judge in each precinct from that political party polling the highest number of votes for its first presidential elector in such county in the last preceding general election at which presidential electors were voted for, and one judge from that political party polling the next highest number of votes for its first presidential elector in such county at said election: *Provided further*, That this act shall not apply to general or special elections for any Election
board.

Duties of.

Presidential
electors.

Second or
third class
school dis-
tricts ex-
cepted.

purpose in second or third class school districts, but all such elections of second and third class school districts shall be held and the school district officers of such districts shall be elected and qualified, for the term, at the time and in the manner provided for school districts of the same class by chapters XX, XXI, XXXIII, XXXVII, and XXXVIII, of title XXVIII, Remington's Revised Statutes.

Conflicting
statutes
repealed.

SEC. 2. That section 5 of chapter 61 of the Laws of 1921 as amended by section 1 of chapter 79 of the Laws of 1933 (section 5147 Remington's Compiled Statutes) and section 3 of chapter 170 of the Laws of 1921 as amended by section 3 of chapter 279 of the Laws of 1927 (section 5152 Remington's Compiled Statutes) and all other acts or parts of acts in conflict herewith are hereby repealed.

Effective
immediately.

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

Passed the House February 6, 1935.

Passed the Senate February 5, 1935.

Approved by the Governor February 8, 1935.

CHAPTER 6.

[H. B. 45.]

COAL MINING: POSTING AND CHECKING WEIGHTS.

AN ACT amending section 204 of chapter 36 of the Laws of 1917 (section 4031 of Pierce's Code; section 8839 of Remington's Revised Statutes); providing for a just weighing of coal for miners, posting and checking weights, and the employment and deduction of check-weighmen; and providing penalties for its violation.

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

SECTION 1. That section 204 of chapter 36 of the Laws of 1917 (section 4031 of Pierce's Code; section 8839 of Remington's Revised Statutes) be amended to read as follows:

Amends
§ 204, ch. 36,
Laws 1917.

Section 204. (a) The operator of every coal mine where the miners are paid by the weight of their output, shall provide at such mine suitable and accurate scales for the weighing of such coal, and a correct record shall be kept of all coal so weighed, and each day's record shall be posted where it is open at all hours to the inspection of miners. Sufficient weights shall be furnished by the operator for the purpose of testing the accuracy of said scales: *Provided, however;* That where a check weighman is employed the operator shall not be required to post each day's record.

Weighing
of coal.

Record kept.

Check
weighman.

(b) The miners employed by or engaged in working at any coal mine in this state shall have the privilege, if they desire, of employing at their expense a check weighman, whose compensation shall be deducted by the mine operator before paying the wages due the miner, and who shall have like rights, powers and privileges in the weighing of coal as the regular weighman, and be subject to the same oath and penalties as the regular weighman. Said oath

Compensation.

or affirmation shall be conspicuously posted in the weigh office.

Oath.

(c) The weighman and check weighman employed at any mine shall subscribe an oath or affirmation before a justice of the peace, or other officer authorized to administer oaths, in form as follows, to-wit:

(Date)..... I,
depose and say that I will do justice, as weighman, between the employer and employee, and weigh correctly the output of coal from the mine or mines, and keep an accurate record thereof, posting a daily bulletin of such weights for the examination of the employee.

(Sign here).....

Sworn to and subscribed before me, a.....
..... on the day and dates above written.

Penalties.

(d) Any weigher of coal, check weighman, or any person so employed, who shall knowingly violate any of the provisions of this or the preceding section, shall be deemed guilty of a misdemeanor, and upon conviction shall be punished by a fine of not less than twenty-five dollars (\$25.00), nor more than one hundred dollars (\$100.00) for each offense, or by imprisonment in the county jail for a period not to exceed thirty (30) days, or by both such fine and imprisonment, proceedings to be instituted in any court having jurisdiction therein.

Passed the House January 30, 1935.

Passed the Senate February 6, 1935.

Approved by the Governor February 14, 1935.

CHAPTER 7.

[H. B. 116.]

RECLAMATION OF AGRICULTURAL LANDS.

AN ACT relating to the powers and duties of the director of the Department of Conservation and Development of the State of Washington, amending section 1 of chapter 13, Laws of the Extraordinary Session 1933 and declaring an emergency.

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

SECTION 1. That section 1 of chapter 13, Laws of the Extraordinary Session, 1933, be amended to read as follows:

Amends § 1, ch. 13, Laws of 1933.

Section 1. That section 5 of chapter 158 of the Laws of 1919, as amended by chapter 132 of the Laws of 1923 of the State of Washington, same being section 3008 of Remington's Compiled Statutes of Washington, be amended to read as follows:

Section 5. In carrying out the purposes of this act, the director of the department of conservation and development of the State of Washington shall be authorized and empowered:

Director of conservation and development.

To make surveys and investigations of the wholly or partially unreclaimed and undeveloped lands in this state and to determine the relative agricultural values, productiveness and uses, and the feasibility and cost of reclamation and development thereof;

Surveys of unreclaimed lands.

To formulate and adopt a sound policy for the reclamation and development of the agricultural resources of the state, and from time to time select for reclamation and development such lands as may be deemed advisable, and the director may in his discretion advise as to the formation and assist in the organization of reclamation districts under the laws of this state;

Adopt policy for reclamation.

To purchase the bonds of any reclamation district whose project is approved by the director and

Purchase
of bonds.

which is found to be upon a sound financial basis, to contract with any such district for making surveys and furnishing engineering plans and supervision for the construction of its project, or for constructing or completing its project and to advance money to the credit of the district for any or all of such purposes, and to accept the bonds of such district in payment therefor, and to expend the monies appropriated from the reclamation fund in the purchase of such bonds or in carrying out such contracts: *Provided*, That interest not to exceed the annual rate provided for in the bonds agreed to be purchased, shall be charged and received for all monies advanced to the district prior to the delivery of the bonds and the amount of such interest shall be included in the purchase price of such bonds. *Provided further*, That no district, the bonds of which have been purchased by the state under the provisions of the State Reclamation Act, shall thereafter during the life of said bonds make expenditures of any kind from the bond fund of the district or incur obligations chargeable against such fund without previous written approval of the director of conservation and development of the State of Washington, and any obligations against such fund incurred without such approval shall be void.

Interest.

Approval of
director.

Disposal
of bonds.

To sell and dispose of any reclamation district bonds acquired by the director, at public or private sale, and to pay the proceeds of such sale into the reclamation fund: *Provided*, That such bonds shall not be sold for less than the purchase price plus accrued interest, except in case of a sale to the Reconstruction Finance Corporation, its successor, or any other agency supplied with money by the United States of America, or to the United State of America in furtherance of refunding operations of any irrigation district, diking or drainage district, or diking or drainage improvement district, now pending or

Reconstruc-
tion Finance
Corporation.

hereafter carried on by such district, in which case the director shall have authority to sell any bonds of such district owned by the State of Washington under the provisions of the State Reclamation Act, to the United States of America, the Reconstruction Finance Corporation, its successor, or other Federal agency on such terms as said United States of America, the Reconstruction Finance Corporation, its successor, or other Federal agency shall prescribe for bonds of the same issue of such district as that held by the State of Washington in connection with such refunding operations.

To borrow money upon the security of any bonds, including refunding bonds, of any reclamation district, acquired by the director, on such terms and rate of interest and over such period of time as the director may see fit, and to hypothecate and pledge reclamation district bonds or refunding bonds acquired by the director as security for such loan. Such loans shall have, as their sole security, the bonds so pledged and the revenues therefrom, and the director shall not have authority to pledge the general credit of the State of Washington: *Provided*, That in reloaning any money so borrowed, or obtained from a sale of bonds it shall be the duty of the director to fix such rates of interest as will prevent impairment of the reclamation revolving fund.

To purchase delinquent general tax or delinquent special assessment certificates chargeable against lands included within any reclamation district obligated to the state under the provisions of the State Reclamation Act, and to purchase lands included in such districts and placed on sale on account of delinquent taxes or delinquent assessments with the same rights, privileges and powers with respect thereto as a private holder and owner of said certificates, or as a private purchaser of said lands: *Provided*, That the director shall be entitled to a delin-

Loans.

Rates of interest.

Delinquent assessments.

County
treasurer.

quent tax certificate upon application to the proper county treasurer therefor without the necessity of a resolution of the board of county commissioners authorizing the issuance of certificates of delinquency required by law in the case of the sale of such certificates to private purchasers.

Sale of
delinquent
certificates.

To sell said delinquent certificates or the lands acquired at sale on account of delinquent taxes or delinquent assessments at public or private sale, and on such conditions as the director shall determine;

Safeguards.

To, whenever the director shall deem it advisable, require any district with which he may contract, to provide such safeguards as he may deem necessary to assure bona fide settlement and development of the lands within such district, by securing from the owners of lands therein agreements to limit the amount of their holdings to such acreage as they can properly farm and to sell their excess land holdings at reasonable prices;

Clearing of
lands.

To clear and reclaim logged-off lands in the manner hereinafter in this act provided;

Necessary
employees.

To employ all necessary experts, assistants and employees, and fix their compensation and to enter into any and all contracts and agreements necessary to carry out the purposes of this act;

Cooperation
of state
agencies.

To have the assistance, cooperation and services of, and the use of the records and files in, all the departments and institutions of the state, particularly the office of the commissioner of public lands, the state department of agriculture, the bureau of farm development, the bureau of statistics, agriculture and immigration, the State College of Washington, and the University of Washington; and all state officers and the governing authorities of all state institutions are hereby authorized and directed to cooperate with the director in furthering the purpose of this act;

To cooperate with the United States in any plan

of land reclamation or land settlement or agricultural development which the Congress of the United States may provide and which may effect the development of agricultural resources within the State of Washington, or the settlement of soldiers, sailors, and other worthy persons, on the agricultural lands within this state, and the director shall have full power to carry out the provisions of any cooperative land settlement act that may be enacted by the United States.

Cooperation
with Federal
government.

The director shall prepare and report to the legislature, at the commencement of each biennial session, a full statement of his operations and recommendations.

Biennial
report.

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

Effective
immediately.

Passed the House January 29, 1935.

Passed the Senate February 6, 1935.

Approved by the Governor February 14, 1935.

CHAPTER 8.

[S. B. 33.]

DEPARTMENT OF PUBLIC WORKS TO BE KNOWN AS DEPARTMENT OF PUBLIC SERVICE.

AN ACT changing the name of the Department of Public Works to the Department of Public Service and providing that all the powers and duties now exercised by the director and officers of the Department of Public Works be exercised by the director and officers of the Department of Public Service.

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

SECTION 1. The department of public works of the State of Washington hereafter shall be known as the department of public service, and the di-

Department
of public
service.

Powers and
duties.

rector of public works hereafter shall be known as the director of public service. The director and other officers of the department of public service shall have and exercise all the powers and duties now vested in and exercised by the director and officers of the department of public works.

Passed the Senate January 29, 1935.

Passed the House February 7, 1935.

Approved by the Governor February 18, 1935.

CHAPTER 9.

[H. B. 68.]

SAVINGS AND LOAN ASSOCIATIONS MAY INVEST FUNDS IN OBLIGATIONS ISSUED UNDER THE NATIONAL HOUSING ACT.

AN ACT relating to the organization, management, powers and supervision of Savings and Loan Associations; providing for cooperation with the Federal Government to encourage improvement in housing standards and conditions under the National Housing Act; providing for the investment of funds in obligations insured and obligations issued under said act and amending sections 49, 52, and 56 of chapter 183 of the Session Laws of 1933 by adding thereto new sections to be known as sections 49a, 52a, and 56a, and declaring that this act shall take effect immediately.

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

Amends and
adds to ch.
183 of Laws
of 1933.

SECTION 1. That chapter 183 of the Session Laws of 1933 be amended by adding thereto a new section to be known as section 49a, to read as follows:

Savings and
Loan
Association.

Section 49a. No law of this state prescribing the nature, amount or form of security, or requiring security upon which loans or advances of credit may be made, or prescribing or limiting interest rates upon loans or advances of credit, or prescribing or limiting the period for which loans or advances of credit may be made shall be deemed to prohibit the investment by any Savings and Loan Association of

Investment
of funds in
mortgages.

any of its funds in mortgages insured by the Federal Housing Administrator, or such loans as said Administrator has committed himself to insure, pursuant to Title II of an Act of Congress entitled "National Housing Act" approved June 27, 1934, whether such loans and/or advances of credit be to members of such association or not.

"National Housing Act."

SEC. 2. That chapter 183 of the Session Laws of 1933 be amended by adding thereto a new section to be known as section 52a, to read as follows:

Amends and adds to ch. 183 of Laws of 1933.

Section 52a. No law of this state limiting the amount that any savings and loan association may loan to any individual, or the amount that may be loaned on any one property shall prohibit any association from investing any of its funds in any mortgage insured by the federal housing administrator, or such loans as said administrator has committed himself to insure, pursuant to Title II of an act of congress entitled "National Housing Act," approved June 27, 1934.

Investment in insured mortgages.

SEC. 3. That chapter 183 of the Session Laws of 1933 be amended by adding thereto a new section to be known as section 56a, to read as follows:

Amends and adds to ch. 183 of Laws of 1933.

Section 56a. No law of this state prescribing the nature, amount or form of security, or requiring security upon which loans or advances of credit may be made, or prescribing or limiting interest rates upon loans or advances of credit, or prescribing or limiting the period for which loans or advances of credit may be made shall be deemed to prohibit the investment by any savings and loan association of any of its funds in the capital stock, notes, bonds, debentures and/or other obligations of any national mortgage association, or similar credit institution, now or hereafter organized, pursuant to Title III of an act of congress, entitled "National Housing Act," approved June 27, 1934.

Investment in national credit institutions.

Effective
immediately.

SEC. 4. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House February 4, 1935.

Passed the Senate February 13, 1935.

Approved by the Governor February 18, 1935.

CHAPTER 10.

[H. B. 69.]

MUTUAL SAVINGS BANKS MAY INVEST FUNDS IN OBLIGATIONS ISSUED UNDER NATIONAL HOUSING ACT.

AN ACT relating to and regulating investments by mutual savings banks, and amending chapter 74 of the Laws of 1929 by adding thereto section 3a, declaring an emergency and providing that this act shall take effect immediately.

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

Adds to ch.
74 of Laws
of 1929, § 3a.

SECTION 1. That there be added to chapter 74 of the Laws of 1929 a new section to be known as section 3a (to be section 3381-3a of Remington's Revised Statutes of Washington) to read as follows:

Mutual
savings
bank.

Section 3a. A mutual savings bank may invest its funds:

Investment
of funds.

(a) In such loans and advances of credit and purchases of obligations representing loans and advances of credit as are eligible for insurance pursuant to title I, section 2, of the act of congress, entitled "National Housing Act," approved June 27, 1934, and acts amendatory thereto, and to obtain such insurance.

Under
National
Housing Act.

Loans on
real
property.

(b) In such loans secured by mortgages on real property as the federal housing administrator insures or makes a commitment to insure pursuant to title II of the act of congress, entitled "National

Housing Act," approved June 27, 1934, and acts amendatory thereto, and to obtain such insurance.

(c) In such other loans as are insured or guaranteed in whole or in part by the United States or through any corporation, administrator, agency or instrumentality which is or hereafter may be created by the United States, and to obtain such insurance or guarantee.

Loans
insured by
Federal
agencies.

(d) In such capital stock, notes, bonds, debentures or other such obligations of any national mortgage association or other similar credit institutions, now or hereafter organized pursuant to title III of the act of congress entitled "National Housing Act," approved June 27, 1934.

Obligations
of national
credit
institutions.

No law of this state prescribing the nature, amount or form of security or requiring security upon which loans or advances of credit may be made or prescribing or limiting interest rates upon loans or advances of credit, or prescribing or limiting the period for which loans or advances of credit may be made shall be deemed to apply to loans, advances of credit or purchases made pursuant to the foregoing paragraphs (a), (b), (c), and (d).

Existing
law not
applicable.

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

Effective
immediately.

Passed the House February 4, 1935.

Passed the Senate February 13, 1935.

Approved by the Governor February 18, 1935.

CHAPTER 11.

[H. B. 86.]

INVESTMENT OF TRUST FUNDS IN OBLIGATIONS ISSUED
UNDER NATIONAL HOUSING ACT.

AN ACT relating to the investment and management of trust funds, amending section 1 and section 3, chapter 37, of the Laws of Extraordinary Session 1933, and declaring an emergency.

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

Amends § 1,
ch. 37, Laws
of 1933.

SECTION 1. That section 1, chapter 37, of the Laws of Extraordinary Session 1933, be and the same is hereby amended to read as follows:

Authority
granted.

Section 1. Notwithstanding the provisions of any other statute of the State of Washington to the contrary, it shall be lawful for the State of Washington and any of its departments, institutions and agencies, municipalities, districts, and any other political subdivision of the state, or any political or public corporation of the state, or for any insurance company, savings and loan association, or for any bank, trust company or other financial institution, operating under the laws of the State of Washington, or for any executor, administrator, guardian or conservator, trustee or other fiduciary, to invest its funds or the moneys in its custody or possession, eligible for investment, in notes or bonds, secured by mortgages, which the federal housing administrator has insured or has made a commitment to insure pursuant to title II of the National Housing Act, and in the bonds of the Home Owners' Loan Corporation, a corporation organized under and by virtue of the authority granted in H. R. 5240, designated as the Home Owners' Loan Act of 1933, passed by the Congress of the United States and approved June 13, 1933, and in the obligations of national mortgage associations or similar credit in-

stitutions now or hereafter organized under title III of the National Housing Act, and in bonds of any other corporation which is or hereafter may be created by the United States, as a governmental agency or instrumentality.

SEC. 2. That section 3, chapter 37 of the Laws of Extraordinary Session 1933, be and the same is hereby amended to read as follows:

Amends § 3,
ch. 37 Laws
of 1933.

Section 3. The bonds and other securities herein made eligible for investment may be used as security for any depository bond or obligation wherein any kind of bonds or other securities are required or may be by law deposited as security.

Bonds used
as securities.

SEC. 3. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Effective
immediately.

Passed the House February 13, 1935.

Passed the Senate February 13, 1935.

Approved by the Governor February 18, 1935.

CHAPTER 12.

[H. B. 87.]

INSURANCE COMPANIES. INVESTMENT OF FUNDS IN
OBLIGATIONS ISSUED UNDER NATIONAL
HOUSING ACT.

AN ACT relating to insurance and the investment of funds of any insurance company in insured obligations of the Federal Government and providing for cooperation and investments pursuant to the "National Housing Act," providing for deposit of such obligations wherein deposit is required by law, or otherwise, amending chapter 112 of the Laws of 1921 by adding thereto a new section and declaring an emergency.

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

Amends and
adds to ch.
112, Laws of
1921.

SECTION 1. That chapter 112 of the Session Laws of 1921 be amended by adding thereto a new section to be designated as section 16, to read as follows:

Power to
invest funds.

Section 16. Nothing in chapter 112 of the Session Laws of 1921, nor in any law of this state prescribing the nature, amount or form of security or requiring security upon which loans or advances of credit may be made, or prescribing or limiting interest rates upon loans or advances of credit, or prescribing or limiting the period for which loans and advances of credit may be made, shall be deemed to prohibit the investment by any domestic insurance company (including title insurance companies), or any foreign or alien insurance company, authorized to do and doing business in this state, of any of its funds, either capital or surplus, of any description, in any or all of the following:

Securities.

(a) Mortgages, and/or evidences of indebtedness secured by mortgages, which have been insured by the federal housing administrator, the federal housing administration and/or any other instrumentality of the United States which now does, or shall

in the future, insure such securities, or such securities of the character aforesaid, as the said administrator shall have made a commitment to insure;

(b) The capital stock, obligations, notes and bonds and/or debentures of any national mortgage association, or other similar credit institutions now or hereafter organized pursuant to title III of the act of congress entitled the "National Housing Act," approved June 27, 1934, and acts amendatory thereto.

The bonds and securities herein made eligible for investment may be used as security for any depository bond or obligation wherein any kind of bonds or other securities are required or may be by law deposited as security.

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

Effective
immediately.

Passed the House February 4, 1935.

Passed the Senate February 13, 1935.

Approved by the Governor February 18, 1935.

CHAPTER 13.

[S. B. 91.]

INTOXICATING LIQUORS. DISPOSITION OF MONEYS.

AN ACT relating to intoxicating liquors, providing for the disposition of public funds, repealing section 76 and amending section 77 of chapter 62 of the Laws of the Extraordinary Session of 1933 of the State of Washington (sec. 7306-76 and 77, Remington's Revised Statutes), and declaring that this Act shall take effect immediately.

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

Repeals § 76,
ch. 62, Laws
of 1933.

SECTION 1. That section 76 of chapter 62 of the Laws of the Extraordinary Session of 1933 (sec. 7306-76, Remington's Revised Statutes) be and the same is hereby repealed.

Amends § 77,
ch. 62, Laws
of 1933.

SEC. 2. That section 77 of chapter 62 of the Laws of the Extraordinary Session of 1933 (sec. 7306-77, Remington's Revised Statutes) be and the same is hereby amended to read as follows:

Distribution
of funds.

Section 77. Moneys in the liquor revolving fund shall be distributed by the board at least once every three months in accordance with section 78 hereof: *Provided*, That the board shall reserve from distribution such amount not exceeding \$500,000.00 as may be necessary for the proper administration of this act.

Reservation
of funds.

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 February 1, 1935.

Passed the House February 13, 1935.

Approved by the Governor February 22, 1935.

CHAPTER 14.

[H. B. 308.]

TEMPORARY PUBLICATION AND DISTRIBUTION OF
SESSION LAWS.

AN ACT appropriating the sum of twenty-five hundred dollars (\$2500), or so much thereof as may be necessary for the temporary publication of Session Laws of the 24th Session of the Washington State Legislature and declaring an emergency.

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

SECTION 1. That there be and there is hereby appropriated out of the general fund the sum of twenty-five hundred dollars (\$2500), or so much thereof as may be necessary, for the printing and mailing of the temporary publication of the Session Laws of the 24th session of the Washington State Legislature.

Appropriation.

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

Effective immediately.

Passed the House February 18, 1935.

Passed the Senate February 19, 1935.

Approved by the Governor February 22, 1935.

CHAPTER 15.

[H. B. 41.]

MILK FOR SCHOOL CHILDREN.

AN ACT relating to health, welfare, and care of children in attendance at public schools, and amending section 1 of chapter 190 of the Laws of 1921 as amended by section 1 of chapter 152 of the Laws of 1923, (being section 4,806 of Remington's Compiled Statutes); and declaring that this act shall take effect immediately.

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

Amends § 1,
ch. 152,
Laws 1923.

SECTION 1. That section 1 of chapter 190 of the Laws of 1921 as amended by section 1 of chapter 152 of the Laws of 1923, (being section 4806 of Remington's Compiled Statutes) be amended to read as follows:

Distribution
of milk.

Section 1. The board of directors of any public school in any school district may cause to be furnished free of charge, in a suitable individual sterilized receptacle on each and every school day to each child in attendance under the age of fourteen years in need of the same, not less than one-half pint of pure whole milk. The cost of supplying such milk shall be paid for and in the same manner and out of the same fund as the other items of expense incurred in the conduct and operation of said school.

Effective
immediately.

SEC. 2. This act is necessary for the immediate preservation of the public peace, health, and safety and shall take effect immediately.

Passed the House January 30, 1935.

Passed the Senate February 20, 1935.

Approved by the Governor February 22, 1935.

CHAPTER 16.

[H. B. 143.]

ENLARGEMENT OF PORT DISTRICTS.

AN ACT providing for the enlargement of port districts and amending section 1, chapter 130, Session Laws of 1921 (section 9707 Remington's Revised Statutes of Washington).

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

SECTION 1. That section 1, chapter 130, Session Laws of 1921 (section 9707 Remington's Revised Statutes of Washington) is amended to read as follows:

Amends § 1,
ch. 130, Laws
of 1921.

Section 1. At any general election or at any special election which may be called for that purpose the board of county commissioners of any county in this state in which there exists a port district which is not co-extensive with the limits of the county, shall on petition of the commissioners of such port district, by resolution, submit to the voters residing within the limits of any territory which the existing port district desires to annex or include in its enlarged port district, the proposition of enlarging the limits of such existing port districts so as to include therein the whole of the territory embraced within the boundaries of such county, or such territory as may be described in said petition by legal subdivisions. Such petition shall be filed with the county auditor, who shall forthwith transmit the same to the board of county commissioners, who shall submit such proposition at the next general election, or, if such petition so request, the board of county commissioners, shall at their first meeting after the date of filing such petition, by resolution, call a special election to be held not less than thirty days nor more than sixty days from the date of filing said petition. The notice of election shall state the boundaries of

Petition of
commis-
sioners.

Filed with
county
auditor.

Special
election.

the proposed enlarged port district and the object of the special election. In submitting said question to the voters of the territory proposed to be annexed or included for their approval or rejection, the proposition shall be expressed on the ballots substantially in the following terms:

Form of ballot.

“Enlargement of the port of, yes.”
 (Giving the name of the port district which it is proposed to enlarge);

“Enlargement of the port of, no.”
 (Giving the name of the port district which it is proposed to enlarge).

Election, how conducted.

Such election, whether general or special, shall be held in each precinct wholly or partially embraced within the limits of the territory proposed to be annexed or included and shall be conducted and the votes cast thereat counted, canvassed, and the returns thereof made in the manner provided by law for holding general or special county elections.

Passed the House February 5, 1935.

Passed the Senate February 20, 1935.

Approved by the Governor February 22, 1935.

CHAPTER 17.

[H. B. 157.]

APPROPRIATION FOR STATE PENITENTIARY.

AN ACT making appropriation for the payment of salaries of certain officers and employees of the State and for the operation, maintenance and other expenses of the State Penitentiary, and declaring this act shall take effect immediately.

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

SECTION 1. The word "operations" whenever used in this act shall mean and include salaries and wages of officers and employees and all compensation for direct labor or personal service and all expenses necessary for supplies, materials, services and maintenance.

Defining "operations."

SEC. 2. The following sums or so much thereof as shall severally be found necessary are hereby appropriated out of any of the moneys in the several funds in the state treasury hereinafter named, for the fiscal biennium beginning April 1st, 1933 and ending March 31st, 1935:

Appropriation.

For the State Penitentiary:

From the General Fund—Operations.....	\$35,000.00
From the Penitentiary Revolving Fund—Operations	35,000.00

SEC. 3. This act is necessary for the immediate preservation of public peace, health and safety, and for the support of state government and its existing public institutions and shall take effect immediately.

Effective immediately.

Passed the House February 4, 1935.

Passed the Senate February 20, 1935.

Approved by the Governor February 22, 1935.

CHAPTER 18.

[H. B. 118.]

REGULATING PILOTS.

AN ACT for the protection of shipping and the safety of human life and property, regulating pilots and pilotage on the waters of Puget Sound and adjacent inland waters; creating the Board of Pilotage Commissioners of the State of Washington and prescribing its powers and duties; providing for the licensing, regulation and compensation of pilots; establishing a special fund for the purposes of this act and appropriating monies therefrom; defining vessels subject to pilotage; prohibiting piloting by unlicensed persons and the employment of unlicensed persons as pilots; defining offenses under this act and prescribing penalties for the same; and repealing certain acts and parts of acts in conflict herewith.

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

Board of pilotage commissioners, creation of.

SECTION 1. The board of pilotage commissioners of the State of Washington is hereby created and shall consist of the director of labor and industries of the State of Washington, *ex officio*, who shall be chairman of the board, and of four members appointed by the governor. Each of said appointed members shall be appointed for a term of four years from the date of his commission. No person shall be eligible for appointment to said board unless he be at the time of his appointment over twenty-one years of age and a citizen of the United States and of the State of Washington. Two of said appointed commissioners shall be pilots licensed under this act and actively engaged in piloting upon the waters covered by this act for at least three years immediately preceding the time of their appointment. Two of said appointive commissioners shall be actively engaged in the ownership, operation or management of deep sea cargo and/or passenger carrying vessels for at least three years immediately preceding the time of their appointment. One of said shipping men shall be a representative of American and one

Qualification.

Term, power and duties.

of them for foreign shipping. The appointive commissioners shall hold office for the period for which they are appointed and until their successors are appointed and qualified, and any vacancy in an appointive position on the board shall be filled by the governor for a term of four years.

SEC. 2. The members of said board shall serve without payment of compensation or expense. The office of the department of labor and industries of the State of Washington shall be the office of the board and all records of the board shall be kept in said office.

No compensation.

SEC. 3. "Puget Sound and adjacent inland waters," whenever used in this act, shall be construed to mean and include all the inland waters of the State of Washington inside the international boundary line between the State of Washington and British Columbia extending south to and including Olympia, but excluding that portion of the Straits of Juan de Fuca west of Port Angeles. This act applies to Puget Sound and adjacent inland waters as herein defined.

Definitions.

SEC. 4. All vessels under enrollment and all vessels engaged exclusively in the coasting trade on the west coast of the continental United States (including Alaska) and/or British Columbia shall be exempt from the provisions of this act unless a pilot licensed under this act be actually employed, in which case the pilotage dues provided for in this act shall apply. Every vessel not so exempt, shall while navigating Puget Sound and adjacent inland waters employ a pilot licensed under the provisions of this act and shall be liable for and pay pilotage dues as herein provided in accordance with the pilotage rates hereinafter set forth or which may hereafter be established under the provisions of this act.

Exemption.

Pilotage dues.

Amount of
dues.

SEC. 5. The pilotage dues payable under the provisions of this act shall, until the same are changed in accordance with the terms of this act, be as follows: One and fifteen-hundredths dollars (\$1.15) per nautical mile: *Provided however*, That the minimum rate for any pilotage service shall be twenty-five dollars (\$25.00), except as hereinafter expressly provided: *Provided further*, That the charge for shifting a vessel from one dock to another in the same port shall be fifteen dollars (\$15.00).

Regulation
of fees.

SEC. 6. No pilot shall charge, collect or receive and no person, firm, corporation or association shall pay for pilotage or other services performed hereunder any greater, less or different amount, directly or indirectly, than the rates or charges herein set forth or which may be hereafter fixed by the board pursuant to this act. Any pilot, person, firm, corporation or association violating the provisions of this section shall be guilty of a misdemeanor and shall be punished by a fine of not less than one hundred dollars (\$100.00) nor more than one thousand dollars (\$1,000.00) or by imprisonment in the county jail of the county wherein he is convicted for a period of not less than thirty (30) days nor more than six (6) months, or both, said prosecution to be conducted by the prosecuting attorney of any county wherein the offense or any part thereof was committed.

Violation.

Penalty.

Report to be
filed.

SEC. 7. Every pilot licensed under this act shall file with the board not later than the 10th day of January, April, July and October of each year a report for the preceding quarter. Said report shall contain an account of all monies received for pilotage by him or by any other person for him or on his account or for his benefit. Said report shall state the name of each vessel piloted, the amount charged to and/or collected from each vessel, the port of

registry [registry] of such vessel, its dead weight tonnage, whether it was inward or outward bound, whether the amount so received, collected or charged is in full payment of pilotage and such other information as the board shall by regulation prescribe.

SEC. 8. No person shall pilot any vessel subject to the provisions of this act on Puget Sound or adjacent inland waters unless he be appointed and licensed to pilot such vessels on said waters under and pursuant to the provisions of this act. No person shall be eligible to be appointed a pilot unless he is a citizen of the United States, over the age of twenty-five years and has been a resident of the State of Washington for at least three years immediately prior to the time of his appointment, has a practical knowledge of the navigation of vessels and of the conditions of navigation in the waters for which he desires to be licensed, is of good moral character, temperate in his habits, possesses the skill and ability necessary to discharge the duties of pilot, nor unless he holds a first class United States government license to pilot on Puget Sound and adjacent inland waters. Pilots shall be licensed hereunder for a term of five years from and after the date of the issuance of their respective licenses. Such licenses shall thereafter be renewed as of course, unless the board shall withhold same for good cause. Each pilot shall pay to the state treasurer an annual license fee of one hundred dollars (\$100.00) to be placed in the state treasury to the credit of the Puget Sound Pilotage Fund, hereinafter created.

Qualifications of pilot.

License.

License fee.

SEC. 9. The board is authorized and shall have power to make rules and regulations not in conflict with this act covering the matters hereinafter set forth which shall have the force and effect of law until altered, repealed or set aside by action of the board:

Authority of board.

Qualifica-
tion, exam-
ination,
license of
persons.

(a) To establish the qualifications of pilots, provide for their examination and the issuance of licenses to qualified persons and to keep a register of licensed pilots and of vessels, operators and agents.

Pilotage
service.

(b) To provide for the maintenance of efficient and competent pilotage service on all waters covered by this act.

Rates of
pilotage.

(c) To fix the rates of pilotage for the waters covered by this act: *Provided*, That no rate shall be changed upon motion of the board more than once in any twelve months' period: *And provided further*, That the rates established by this act shall be and remain in effect for a period of two years from and after the taking effect of this act and thereafter until changed by the board pursuant to this act: *And provided further*, That no rate shall be increased, lowered or altered without a public hearing of which due notice by registered letter, mailed at least fifteen days prior to the date of hearing, shall have been served upon all pilots licensed under this act and upon all vessel operators and agents who have registered with the board. The board may, despite anything in this act contained, fix extra compensation for extra services to vessels in distress and compensation for awaiting vessels or being carried to sea on vessels against the will of the pilot. In determining rates the board shall have the right to subpoena witnesses.

Duration.

Public
hearing.

Extra com-
pensation.

Other things.

(d) To do such other things as are reasonable, necessary and expedient to insure proper and safe pilotage upon the waters covered by this act and to facilitate the efficient administration of this act.

Printed
rules.

All rules and regulations adopted by the board shall be printed, and a copy thereof shall be mailed to each licensed pilot and to every vessel operator or agent who has registered with the board. Such mailing shall be proved by the affidavit of the per-

son mailing the same, filed with the records of the board, and such affidavit shall be conclusive as to such mailing. All rules and regulations shall be effective three days after the completion of such mailing.

SEC. 10. In all cases where no other penalty is prescribed in this act, any violation of this act or of any rule or regulation of the board shall be punished as a misdemeanor, and all violations may be prosecuted in any court of competent jurisdiction in any county where the offense or any part thereof was committed. In any case where the offense was committed upon a ship, boat or vessel, and there is doubt as to the proper county, the same may be prosecuted in any county through any part of which the ship, boat or vessel passed, during the trip upon which the offense was committed. All fines collected for any violation of this act or any rule or regulation of the board shall within thirty days be paid by the official collecting the same to the state treasurer and shall be credited to the Puget Sound Pilotage Fund.

Violation.

SEC. 11. Any person not holding a license as pilot under the provisions of this act who pilots any vessel subject to the provisions of this act on Puget Sound or adjacent inland waters shall pay to the board the pilotage dues payable under the provisions of this act. Any master or owner of a vessel required to employ a pilot licensed under the provisions of this act who refuses to do so when such a pilot is available shall be guilty of a misdemeanor, and upon conviction thereof such master or owner shall be punished by a fine of not less than one hundred fifty dollars (\$150.00) nor more than five hundred dollars (\$500.00) and shall be imprisoned in the county jail of the county wherein he is so convicted until said fine and the costs of his prosecution are paid.

Dues of
unlicensed
persons.

Misdemeanor

Penalty.

Puget Sound
pilotage
fund,
creation of.

SEC. 12. There is hereby created in the state treasury a special fund to be known as the Puget Sound Pilotage Fund. All monies collected under the provisions of this act shall be paid into the state treasury to the credit of said fund. There is hereby appropriated from the Puget Sound Pilotage Fund the amount of five thousand dollars (\$5,000.00), for the payment of the expenses, maintenance and operation of the board of pilotage commissioners as herein constituted.

Appropriation.

Revocation
of licenses.

SEC. 13. The board shall have power to suspend, withhold or revoke the license of any pilot for misconduct, incompetency, inattention to duty, intoxication or failure to perform his duties under this act, or violation of any of the rules or regulations provided by the board for the government of pilots. No complaint shall be entertained by the board unless same be reduced to writing and duly verified as in civil actions. When a written complaint is filed, the accused party shall be forthwith served with a copy thereof and required to appear and answer the same within ten (10) days from date of service and shall be entitled to a full trial thereof before the board and to be represented by counsel and to subpoena witnesses. The decision of the board must be in writing and entered of record upon the minutes of the board. All final decisions of the board shall be subject to review by the superior court of the State of Washington for Thurston county, to which court any case with all the papers and proceedings therein shall be immediately certified by the chairman of the board if requested to do so by any party to the proceedings at any time within thirty days after the date of any such final decision. No appeal may be taken after the expiration of thirty days after the date of final decision. Any case so certified to the superior court shall be tried *de novo* and after cer-

Decisions of
board.

tification of the record to said superior court the proceedings shall be had as in a civil action.

SEC. 14. Any member of the board shall have power to administer oaths in any matter before the board for consideration or inquiry and to issue subpoenas requiring witnesses to appear before the board. Such subpoenas shall be signed by a member of the board and issued in the name of the State of Washington and be served and returned, and mileage and witness fees shall be paid in like manner and effect as in a civil action. A witness wilfully disobeying such subpoena served upon him shall pay to the Puget Sound Pilotage Fund one hundred dollars (\$100.00), collection of which may be enforced in the name of the board in any court of competent jurisdiction. Said witness may also be proceeded against upon complaint of the board to the prosecuting attorney of the county where his attendance was demanded as for a contempt of the authority of the superior court of said county.

Powers of board members.

Violation.

SEC. 15. Each vessel, its tackle, apparel and furniture and the owner thereof shall be jointly and severally liable for the compensation of any pilot employed thereon and such pilot shall have a lien upon such vessel, her tackle, apparel and furniture for such compensation.

Liability of owner.

SEC. 16. Sections 9871, 9872, 9873, 9874 and 9875 of Remington's Compiled Statutes of Washington (1922) and all other acts or parts of acts relating to pilotage on Puget Sound and adjacent inland waters are hereby expressly repealed.

Repeals §§ 9871, 9872, 9873, 9874, 9875 Rem. Comp. Stat., Laws of 1922.

SEC. 17. If any section, subsection, sentence, clause or phrase of this act is for any reason held to be invalid, such decision shall not affect the validity of the remaining provisions of this act.

Partial invalidity.

This act may be cited as the "Puget Sound Pilotage Act."

Passed the House February 14, 1935.

Passed the Senate February 13, 1935.

Approved by the Governor February 23, 1935.

CHAPTER 19.

[S. B. 56.]

APPLICATION OF CERTAIN FEES RECEIVED FROM UNITED STATES TO CURRENT SCHOOL FUND.

AN ACT relating to the application of monies received by the state under the provisions of section 191, title 30, United States Code, Annotated, and under section 810, chapter 12, title 16, Conservation, as contained in the United States Code, Annotated.

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

SECTION 1. That all monies received by the state from the United States, under the provisions of section 191, title 30, United States Code, Annotated, and under section 810, chapter 12, title 16, Conservation, United States Code, Annotated, be applied by the state treasurer to the current school fund.

Application
of funds.

Passed the Senate February 1, 1935.

Passed the House February 18, 1935.

Approved by the Governor February 23, 1935.

CHAPTER 20.

[S. B. 10.]

PROVIDING FOR ELECTORS OF PRESIDENT AND
VICE-PRESIDENT OF UNITED STATES.

AN ACT relating to elections, providing for electors of president and vice-president of the United States and the method of voting for the same, amending section 17 of chapter XIII (13) of the Laws of 1889-90, page 406, as amended by chapter CVI (106) of the Laws of 1891, as amended by section 4 of chapter CLVI (156) of the Laws of 1895, and as amended by chapter LXXXIX (89) of the Laws of 1901, and amending section 4 of chapter 58 of the Laws of 1913, page 180, and amending section 7 of chapter 58 of the Laws of 1913, page 182, as amended by section 2 of chapter 114 of the Laws of 1915, page 325, and as amended by section 6 of chapter 178 of the Laws of 1921, page 703, and amending section 14 of chapter 58 of the Laws of 1913, page 191, as amended by section 8 of chapter 114 of the Laws of 1915, page 332, and repealing section 2 of chapter CXLVIII (148) of the Laws of 1891, page 364.

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

SECTION 1. In the years in which presidential elections are held each political party nominating candidates for president and vice-president of the United States and electors of the same shall file with the secretary of state certificates of nomination of such candidates at the time and in the manner and number provided by law. The secretary of state shall certify to the county auditors the names of the candidates for president and vice-president of the several political parties, which shall be printed on the ballot. The names of candidates for electors of president and vice-president shall not be printed upon the ballots. The votes cast for candidates for president and vice-president of each political party shall be counted for the candidates for presidential electors of such political party, whose names have been filed with the secretary of state.

Certificates
of nomination
filed.

Secretary of
state shall
certify.

Names of
candidates
on ballots.

Votes, how canvassed.

SEC. 2. The votes for candidates for president and vice-president shall be given, received, returned and canvassed as the same are given, returned and canvassed for candidates for congress. The secretary of state shall prepare three lists of names of electors elected, and affix the seal of the state to the same. Such lists shall be signed by the governor and secretary of state and by the latter delivered to the college of electors at the hour of their meeting.

Secretary of state shall prepare list.

Amends ch. 89, Laws of 1901.

SEC. 3. That section 17 of chapter XIII (13) of the Laws of 1889-90, page 406, as amended by chapter CVI (106) of the Laws of 1891, as amended by section 4 of chapter CLVI (156) of the Laws of 1895, and as amended by chapter LXXXIX (89) of the Laws of 1901 (section 5274, Remington's Revised Statutes) as [is] amended to read as follows:

Preparation of ballots.

Section 17. All ballots prepared under the provisions of this chapter shall conform to the following requirements:

1. Shall be of white and a good quality of paper, and the names shall be printed thereon in black ink.
2. Every ballot shall contain the name of every candidate whose nomination by [for] any office specified in the ballot has been filed according to the provisions of this act and no other names.
3. All nominations of any party or group of petitioners shall be placed under the title of such party of petitioners as designated by them in their certificate of nomination or petition, and the name of each nominee shall be placed under the designation of the office for which he has been nominated.
4. There shall be an "O" under the party designated and a "□" at the right of the name of each of its nominees so that a voter may clearly indicate the party or the candidate or the candidates for whom he wishes to cast his ballot; the circle shall

be one-half inch in diameter and the square one-fourth of an inch. The size of type for the designation of the office shall be nonpareil caps; that of the candidates not smaller than brevier or larger than small pica caps and shall be connected with squares by leaders.

5. The list of candidates of the party whose candidate for president of the United States received the highest number of votes from the electors of this state in the preceding presidential election shall be placed in the first column of the left-hand side of the ballot, the party whose candidates for presidential electors or candidates received the next highest number of votes from the electors of this state in the preceding presidential election the second column and of other parties in the order in which certificates of nomination have been filed.

Party
position on
ballot.

6. No candidate's name shall appear more than once upon the ballot: *Provided*, That any candidate who has been nominated by two or more political parties may, upon a written notice filed with the clerk of the board of county commissioners at least twenty days before the election is to be held, designate the political party under whose title he desires to have his name placed.

Candidate
of two or
more parties.

7. Under the designation of the office if more than one candidate is to be voted for there shall be indicated the number of candidates to such office to be voted for at such election.

8. Upon each official ballot a perforated line one-half inch from the left-hand edge of said ballot shall extend from the top of said ballot towards the bottom of the same two inches thence to the left-hand edge of the ballot and upon the space thus formed there shall be no printing except the number of such ballot which shall be upon the back of such space in such position that it shall appear on the outside when the ballot is folded. The county auditor shall cause

Ballot
numbering.

official ballots to be numbered consecutively beginning with number 1, for each separate voting precinct.

Justices of
the peace.

9. Official ballots for a given precinct shall not contain the names of nominees for justices of the peace and constables of any other precinct except in cases of municipalities where a number of precincts vote for the same nominee for justices of the peace and constables and in the latter case the ballots shall contain only the names to be voted for by the electors of such precinct. Each party column shall be two and five-eighths inches wide.

Width of
party
column.

Position of
presidential
candidates.

10. If the election be in a year in which a president of the United States is to be elected, in spaces separated from the balance of the party tickets by a heavy black line, shall be the names and spaces for voting for candidates for president and vice-president. The names of candidates for president and vice-president for each political party shall be grouped together, each group enclosed in brackets with one three-eighths inch square to the right in which the voter indicates his choice.

Instructions
to voters.

11. On the top of each of said ballots and extending across the party groups, there shall be printed instructions directing the voters how to mark the ballot before the same shall be deposited with the judges of election. Next after the instructions and before the party group shall be placed the questions of adopting constitutional amendments or any other question authorized by law to be submitted to the voters of such election. The arrangement of the ballot shall in general conform as nearly as possible to the form hereinafter given.

Referen-
dums.

Instructions: Mark X in O under party name, for whose candidates you wish to vote.

If you desire to vote for any candidate of any other party, place X in at the right of the name of such candidate.

(Here place any state or local questions to be voted on.)

DEMOCRATIC TICKET	REPUBLICAN TICKET	PROGRESSIVE TICKET
○	○	○
<p style="text-align: center;">PRESIDENT AND VICE PRESIDENT</p> <p>Franklin D. Roosevelt } <input type="checkbox"/></p> <p>John Nance Garner }</p>		
<p style="text-align: center;">UNITED STATES SENATOR</p> <p>Homer T. Bone... <input type="checkbox"/></p>		
<p style="text-align: center;">GOVERNOR</p> <p>Clarence D. Martin <input type="checkbox"/></p>		
<p style="text-align: center;">LIEUTENANT GOVERNOR</p> <p>Victor A. Meyers. <input type="checkbox"/></p>		
<p style="text-align: center;">SECRETARY OF STATE</p> <p>E. N. Hutchinson. <input type="checkbox"/></p>		

Form of ballot.

(Names of other candidates should follow on ballot in same form)

SEC. 4. That section 4 of chapter 58 of the Laws of 1913, page 180 (section 5303 of Remington's Revised Statutes) be amended to read as follows:

Amends § 4, ch. 58, Laws 1913.

Section 4. No voting machine shall be approved by the state board of voting machine examiners unless it be so constructed as to fulfill the following requirements: It shall secure to the voter secrecy in the act of voting. It shall provide facilities for voting for the candidates of as many political parties or organizations as may make nominations, and for or against as many questions as may be submitted. The voting devices for the candidates shall be ar-

Voting machines.

ranged in separate parallel party lines, one or more lines for each party and in parallel office rows transverse thereto. It shall permit the voter to vote for any person for any office that he shall have the right to vote for but none other. It shall, except at primary elections, permit the voter to vote for all the candidates of one party or in part for the candidates of one party and in part for the candidates of one or more other parties. It shall, except at primary elections, provide means whereby the voter can by a single operation vote for all the candidates of one party. It shall permit the voter to vote for as many persons for an office as he is lawfully entitled to vote for but no more. It shall prevent the voter from voting for the same person more than once for the same office. It shall permit the voter to vote for or against any question he may have the right to vote on but none other. It shall correctly register or record all votes cast for any and all persons and for or against any and all questions. It shall be provided with a lock or locks by which all operation of the registering mechanism can be prevented as soon as the polls of the election are closed. It shall be provided with a "protective counter," or "protective device" whereby any operating or tampering with the machine before or after the election will be detected. It shall be provided with a counter which shall show at all times during an election how many persons have voted. It shall be provided with a mechanical model, illustrating the manner of voting on the machine suitable for the instruction of voters. It shall be provided with one device for each party for voting for the presidential and vice-presidential candidates of said party in years in which said officers are elected.

Amends § 6,
ch. 178,
Laws 1921.

SEC. 5. That section 7 of chapter 58 of the Laws of 1913, page 182, as amended by section 2 of chapter 114 of the Laws of 1915, page 325, and as

amended by section 6 of chapter 178 of the Laws of 1921, page 703 (section 5306 Remington's Revised Statutes) be amended to read as follows:

Section 7. Within a proper and reasonable time before the first election at which voting machines are to be used, the secretary of state shall prepare samples of the printed matter and supplies named in this section, and shall furnish one of each thereof to the board or official in charge of the election of each county, city, township or district in which the machines are to be used; such samples to meet the requirements of the election to be held and to suit the construction of the machine to be used. The board or officials charged with the duty of providing ballots shall provide for each voting machine for each election the following printed matter and supplies: Suitable printed or written directions to the custodian for testing and preparing the voting machines for the election; one certificate on which the custodian can certify that he has properly tested and prepared the voting machine for the election; one certificate on which some person other than the custodian can certify that the voting machine has been examined and found to have been properly prepared for the election; one certificate on which the party representatives can certify that they have witnessed the testing and preparation of the machines; one certificate on which the deliverer of the machines can certify that he has delivered the machines to the polling places in good order; one card stating the penalty for tampering with or injuring a voting machine; two seals for sealing a voting machine; one envelope in which the keys to the voting machine can be sealed and delivered to the election officers, said envelope to have printed or written thereon the designation and location of the election district in which the machine is to be used, the number of the machine, the number shown on the

Preparation
of
instructions,
ballots, etc.

Inspection of
machines.

protective counter thereof after the machine has been prepared for the election and the number or other designation on such seal as the machine is sealed with; said envelope to have attached to it a detachable receipt for the delivery of the keys to the voting machine to the inspector of election; one envelope in which the keys to the voting machine can be returned by the inspector of election; one card stating the name and telephone address of the custodian on the day of election; one statement of canvass on which the election officers can report the canvass of the votes as shown on the voting machine together with other necessary information relating to the election, said statements of canvass to take the place of all tally-keepers, statements and returns as provided heretofor[e]; three complete sets of ballot labels; two diagrams; five suitable printed instructions to the inspector of election; three notices to inspectors and judges of election to attend the instruction meetings; three certificates that the inspector and judges of an election have attended the instruction meeting, have received the necessary instruction, and are qualified to conduct the election with the machine and they may supply a sufficient number of extra ballots for use in case it shall be impossible to make use of the voting machine in any such precinct or precincts. The ballot labels shall be printed in black ink on clear white material of such size and arrangements as to suit the construction of the machine: *Provided, however,* The ballot labels for questions may contain a condensed statement of each question to be voted on, accompanied by the words "Yes" and "No;" the titles of the offices on the ballot labels shall be printed in type as large as the space for such office will reasonably permit, and where more than one candidate can be voted for an office, there shall be printed below the office title the words "vote for any two," or such

Ballot
labels.

number as the voter is lawfully entitled to vote for out of the whole number of candidates nominated.

SEC. 6. That section 14 of chapter 58 of the Laws of 1913, page 191, as amended by section 8 of chapter 114 of the Laws of 1915, page 332 (section 5314 Remington's Revised Statutes) be amended to read as follows:

Amends § 8,
ch. 114, Laws
of 1915.

Section 14. At the hour for closing the polls, the judge of election shall declare the polls of the election closed and shall not permit any further operation of the machine except provided as follows, namely: That such voters as shall at the hour of closing be within the polling-room and awaiting their turn to vote shall be considered as having begun the act of voting and shall be permitted to cast their votes upon the machine. As soon as such voters have voted, the election officers shall lock and seal the machine, unlock and open the doors of the counter compartment, and canvass the votes registered on the counters therein and the votes recorded on or in the device or devices for voting for persons not nominated and shall make two statements of canvass thereof in the following manner: One election officer shall call the designating number and letter of each candidate's counter in the order given on the statement of canvass, and another election officer shall repeat such number and letter as it is read, and announce the vote registered on such counter, which shall thereupon be entered in ink on each of the statements of canvass. The canvass of each office shall be completed before proceeding to the next. The vote on each question shall be canvassed in the same manner. The votes cast on the irregular ballots and paper ballots shall then be canvassed. All votes for persons or questions, the names or propositions of which do not appear on the ballot labels, must be cast in the proper places on or in the device for irregular ballots, and all votes

Closing of
polls.

Canvassing
of votes.

for persons or questions whose names or propositions do appear upon the ballot labels must be cast on the counters therefor, and any votes not so cast shall not be counted, except in case of the use of paper ballots. After completing and writing down the canvass of the votes cast, the election officers shall verify the same by comparing the figures on the statements of canvass with the figures on the counters in the machine and the names recorded on or in the device for voting for persons not nominated, and shall then certify, in the appropriate place on each of these statements of canvass, as to the number of voters that voted at the election as shown by the poll-list and by the number registered on the public counter; the number registered on the protective counter and the number or other designating marks on the seal with which the machine has been sealed. After completing and certifying to the statements of canvass, the inspector or judge shall read therefrom in a distinct voice the name of each candidate, the designating number and letter of his counter as stated thereon, and the vote entered for each; also the vote for or against each question. During the canvassing and announcing of the vote, the counter compartment shall remain open, and opportunity shall be given any person lawfully present to examine the counters to determine the correctness of the vote as announced. The counter compartment shall then be locked and all keys of the machine shall be delivered in a sealed envelope to the officers or board in charge of the election. One copy of the statement of canvass shall be delivered forthwith in a sealed envelope to the office of the county auditor, city comptroller, city clerk, or other governing body, and if the election be one at which state or county offices are voted for, one copy of the returns shall be delivered in a sealed envelope to the county clerk. The word "election" as used in

Verification.

Statement of results.

Definitions.

this act shall mean general, special or primary election. The word "city" shall mean city or town.

SEC. 7. That section 2 of chapter CXLVIII (148) of the Laws of 1891, page 364 (section 5139 Remington's Revised Statutes) is hereby repealed.

Sec. 2,
ch. 148,
Laws of
1891
repealed.

Passed the Senate February 4, 1935.

Passed the House February 18, 1935.

Approved by the Governor February 23, 1935.

CHAPTER 21.

[H. B. 154.]

DEFICIENCY APPROPRIATION FOR DEPARTMENT OF LICENSES.

AN ACT making a deficiency appropriation for salaries and wages for the Department of Licenses and declaring an emergency.

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

SECTION 1. By reason of a deficiency existing in the appropriation made by the twenty-third regular session of the legislature, there is hereby appropriated from the motor vehicle fund of the state treasury the sum of twenty-two thousand dollars (\$22,000.00), or so much thereof as may be necessary, for the use of the department of licenses in payment of salaries and wages for the period ending March 31st, 1935.

Appropriation.

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

Effective immediately.

Passed the House February 4, 1935.

Passed the Senate February 20, 1935.

Approved by the Governor February 25, 1935.

CHAPTER 22.

[H. B. 192.]

ASSIGNED JUDGMENTS.

AN ACT relating to the assignment of judgments; providing for the filing of acknowledged assigned judgments, and amending section 5 of chapter 60 of the Laws of 1929.

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

Amends § 5, ch. 60 of Laws of 1929.

SECTION 1. That section 5, of chapter 60 of the Laws of 1929, page 58, (sections 446 and 447 of Remington's Compiled Statutes), be amended to read as follows:

Duty of county clerk.

Section 5. It shall be the duty of the county clerk to keep a proper record index, both direct and inverse, of any and all judgments, abstracts and transcripts of judgments in his office, and all renewals thereof, and such index shall refer to each party against whom the judgment is rendered or whose property is affected thereby, and shall, together with the records of judgments, be open to public inspection during regular office hours. When any judgment has been assigned, the assignment may be filed in the office of the county clerk in the county where the judgment is recorded and a certified copy thereof may be filed in any county where an abstract of such judgment has been filed and from the time of such filing shall be notice of such assignment. *Provided*, Such assignment of a judgment or such certified copy thereof, may not be filed unless it is properly acknowledged before an officer qualified by law to take acknowledgment of deeds.

Filing of assigned judgments.

Passed the House February 21, 1935.

Passed the Senate February 20, 1935.

Approved by the Governor February 25, 1935.

CHAPTER 23.

[S. B. 111.]

APPROPRIATIONS FOR STATE INSTITUTIONS.

AN ACT making appropriations for the payment of salaries of certain officers and employees of the State and for the operation, maintenance and other expenses of State Institutions, and declaring this act shall take effect immediately.

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

SECTION 1. The word "operations" whenever used in this act shall mean and include salaries and wages of officers and employees and all compensation for direct labor or personal service and all expenses necessary for supplies, materials, services and maintenance. Defining "operations."

SEC. 2. The following sums or so much thereof as shall be found necessary are hereby appropriated out of any moneys in the state treasury from the fund designated and for institutions hereafter named, for the fiscal biennium beginning April 1st, 1933 and ending March 31st, 1935: Appropriation.

From the General Fund:

For the Western State Hospital—Operations...\$70,000.00
 For the Eastern State Hospital—Operations... 45,000.00
 For the Northern State Hospital—Operations.. 34,000.00

SEC. 3. This act is necessary for the immediate preservation of public peace, health and safety, and for the support of state government and its existing public institutions and shall take effect immediately. Effective immediately.

Passed the Senate February 8, 1935.

Passed the House February 20, 1935.

Approved by the Governor February 25, 1935.

CHAPTER 24.

[H. B. 255.]

SECRETARY OF STATE. DEFICIENCY APPROPRIATION FOR PRINTING.

AN ACT making a deficiency appropriation to the Secretary of State for printing initiative and referendum measures and constitutional amendments and declaring an emergency.

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

Deficiency appropriation.

SECTION 1. By reason of a deficiency existing in the appropriation made by the twenty-third regular session of the Legislature, there is hereby appropriated from the general fund of the state treasury the sum of three thousand two hundred and thirty-seven dollars and 82/100 (\$3,237.82) or so much thereof as may be necessary for the use of the secretary of state in the payment of expenses incurred in the printing of pamphlets containing initiative and referendum measures and constitutional amendments.

Effective immediately.

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

Passed the House February 11, 1935.

Passed the Senate February 22, 1935.

Approved by the Governor February 26, 1935.

CHAPTER 25.

[H. B. 321.]

DEFICIENCY APPROPRIATION FOR DEPARTMENT OF
PUBLIC LANDS.

AN ACT making a deficiency appropriation for salaries and wages and operations for the Commissioner of Public Lands and declaring an emergency.

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

SECTION 1. By reason of a deficiency existing in the appropriation made by the twenty-third regular session of the legislature, there is hereby appropriated from the general fund of the state treasury the sum of eleven thousand five hundred dollars (\$11,500), or so much thereof as may be necessary, for the use of the commissioner of public lands in payment of salaries and wages and operations for the period ending March 31, 1935.

Deficiency appropriation.

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

Effective immediately.

Passed the House February 14, 1935.

Passed the Senate February 25, 1935.

Approved by the Governor February 26, 1935.

CHAPTER 26.

[INITIATIVE MEASURE NO. 2 TO THE LEGISLATURE.]

ELECTIONS. BLANKET PRIMARY BALLOT.

AN ACT relating to primary elections, providing for a Blanket Primary Ballot, amending sections 5185, 5187, 5189 and 5195 of Remington's Compiled Statutes of 1932, and repealing all laws in conflict therewith.

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

Amends
§ 5185, Rem.
Comp. Stat.,
1932.

SECTION 1. That section 5185, Remington's Compiled Statutes, 1932, be amended to read as follows:

List of
candidates.

Section 5185. First—At least twenty days before any September primary the secretary of state shall transmit to each county auditor a certified list containing the name, post office address and party designation of each person to be voted for at such primary, and the office for which he is a candidate, as appears by the nomination papers filed in his office.

Publication
of
candidates.

Second—Each county auditor shall, at least fifteen days before the September primary, publish once, with the proper party designation and under the title of each office, the names and addresses of all the persons for whom nomination papers have been filed insofar as the same shall affect the electors of his county, giving the date of the primary, the hours during which the polls will be open, and that the primary will be held in the regular polling place for each precinct, and shall cause to be posted copies of such notice in at least three public places in each precinct in his county: *Provided*, That the names of all candidates for the office of supreme and superior court judge and justices of the peace shall be published and posted without party designation.

Judicial
candidates.

Amends
§ 5187, Rem.
Comp. Stat.,
1932.

SEC. 2. That section 5187 Remington's Compiled Statutes, 1932, be amended to read as follows:

Section 5187. The method of voting at such primary election shall be by ballot, and all ballots voted shall be printed as herein provided. On the fifteenth day before the primary election the county auditor shall prepare at once in writing, a sample ballot for public inspection, which he shall post in a conspicuous place in his office. He shall proceed to have printed a blanket primary election ballot to be prepared in the following manner: Every ballot shall be uniform in color and size, shall be white and printed in black ink. Across the head of each ballot shall be printed in plain, black type, first, the words, "Primary Election Ballot," and below that, the county in which the ballot is to be used. Then shall follow the words "To vote for a person mark a cross in the first square at the right of the name of the person for whom you desire to vote." Beginning at the top of the left-hand column, at the left of the line, in black type, shall appear the name of the position for which the names following are candidates, and to the extreme right of the same line the words, "Vote for," then the words "One," "Two," or a spelled number designating how many persons under that head are to be voted for. Following this shall come the names of all candidates for that position inclosed in a lightfaced rule, each followed by the name of the political party, if any, with which the candidate desires to affiliate, with a square to the right, said square being separated by a heavy black face rule, the parallel rules containing the names and squares to be one-sixth of an inch apart. Each position with the names running for that office, shall be separated from the following one by a black face rule. The positions shall be arranged substantially as follows: *Provided*, Nominées for such positions are to be selected in said county under the provisions of this act hereinafter provided. First, United States senator; next, congressional; next, judges of supreme court; next,

Sample
ballot.

Primary
election
ballot.

Arrangement
of names.

judges of superior court; next, other state officers; next, legislative; next, county officers; next, precinct officers; next, justice of the peace; next, precinct committeemen. There shall be a blank space left following the list of names of candidates for each office for writing in the name of a candidate, if desired. In all cases following under each heading here given, the rotation used in the make-up of the ballots at the general election shall be followed. In city elections it shall be the duty of the city clerk to prepare the ballots and arrange the positions of the candidates on such ballots, commencing with the office of mayor and following with the offices for which candidates are to be selected, using his reasonable discretion as to such arrangement. The duties provided for in this act to be performed by the county auditor with reference to candidates for county and district offices or either of them shall in like manner be performed by the city clerk in each city with reference to the preparation of ballots and primary elections for candidates for city offices. The form of ballot shall be substantially as follows:

City elections.

(FORM OF BALLOT)

PRIMARY ELECTION BALLOT

Primary election ballot form.

.....County

To vote for a person make a cross in the square to the RIGHT of the name of the person for whom you desire to vote.

UNITED STATES SENATOR	Vote for One
Adams, Frank C..... Democrat	<input type="checkbox"/>
Haddock, R. A..... Republican	<input type="checkbox"/>
Johnson, Oscar F..... Republican	<input type="checkbox"/>

(And so on with the other officers in order as provided in this act.)

Provided, however, That where voting machines are legally used in any county, city or other municipality, the ballot arrangement of candidates to be voted on at the primary shall be substantially in form with that heretofore set forth in this section, but may be varied so as to carry out the purposes required by use of voting machines.

Voting machines.

SEC. 3. That section 5189 of Remington's Compiled Statutes, 1932, be amended to read as follows:

Amends
§ 5189, Rem.
Comp. Stat.,
1932.

Section 5189. Every qualified person, properly registered as a voter in his election precinct, shall be entitled to participate in the primary election. When he desires to vote at said primary, each elector shall have the right to receive the ballot, whereupon he shall retire to one of the booths and without undue delay mark the ballot received by him and fold it so that its face shall be concealed. He shall thereafter deliver said ballot received by him to the election officers. In the event said voter shall soil or deface the ballot he desires to vote he shall at once return the ballot received by him and get a new ballot and the election officers shall destroy or render unfit for use the ballot so returned. The elector shall designate his choice on his ballot by making a cross in each of the small squares nearest the names of the candidates for whom he desires to vote and shall not vote for more candidates for an office than are to be elected thereto at the election to follow the primary election as indicated on the ballot at the right of each office for which candidates are to be selected.

Participation
of voter.

SEC. 4. That section 5195 of Remington's Compiled Statutes, 1932, be amended to read as follows:

Amends
§ 5195, Rem.
Comp. Stat.,
1932.

Section 5195. As soon as the polls are finally closed, the inspector and judges of election shall immediately open the ballot boxes at each polling place and proceed to take therefrom the ballots. Said

Count of
ballots.

officers shall count the number of ballots cast and shall then fasten them together. As soon as the inspector and judges shall have fastened together the ballots they shall take the tally-sheets provided by the county auditor or city clerk, and shall count all the ballots until the count is completed, and shall certify to the number of votes cast for each candidate. The tally-sheets shall be so kept that such sheets shall show the number of votes received, the total votes cast for each candidate, and the total of all ballots cast. They shall then place the counted ballots in the box. After all have been counted and certified to by the clerks and judges, they shall seal the returns in one envelope, and return them to the county auditor or city clerk.

Repeal of
conflicting
laws.

SEC. 5. All laws or parts of laws in conflict or inconsistent with this act in any particular, or any part thereof, are hereby repealed, but it is expressly declared that the purposes of this act shall be construed so as to allow all properly registered voters to vote for their choice at any primary election, for any candidate for each office, regardless of political affiliation and without a declaration of political faith or adherence on the part of the voter.

Passed the Senate February 5, 1935.

Passed the House February 21, 1935.

CHAPTER 27.

[S. B. 227.]

TAXATION. PERSONAL PROPERTY EXEMPTIONS.

AN ACT relating to taxation; providing for exemptions; repealing all acts and parts of acts in conflict therewith and declaring that the act shall take effect immediately.

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

SECTION 1. The following property shall be exempt from taxation:

a. All household goods and furnishings in actual use by the owner thereof in equipping and outfitting his or her residence or place of abode and not for sale or commercial use, and all personal effects held by any person for his or her exclusive use and benefit and not for sale or commercial use.

Personal
property
exemptions.

b. The personal property, other than specified in subdivision (a) hereof, of each head of a family liable to assessment and taxation of which such individual is the actual and bona fide owner to an amount of three hundred dollars of actual values: *Provided*, That this exemption shall not apply to any private motor vehicle, and *Provided, further*, That if the county assessor is satisfied that all of the personal property of any person is exempt from taxation under the provisions of this statute or any other statute providing exemptions for personal property, no listing of such property shall be required; but if the personal property described in subdivision (b) of section 1 of this Act exceeds in value the amount allowed as exempt, then a complete list of said personal property shall be made as provided by law, and the county assessor shall deduct the amount of the exemption authorized by this subdivision from the total amount of the assessment and assess the remainder.

Head of a
family.

Not applica-
ble to motor
vehicles.

Valuation
exceeded.

Definitions.

SEC. 2. For the purposes of this act "head of a family" shall be construed to include a widow, any person receiving an old age pension under the laws of this state and any citizen of the United States, over the age of sixty-five years, who has resided in the State of Washington continuously for ten years.

"Personal effects" shall be construed to mean and include such tangible property as usually and ordinarily attends the person such as wearing apparel, jewelry, toilet articles and the like.

"Private motor vehicle" shall be construed to mean and include all motor vehicles used for the convenience or pleasure of the owner and carrying a licensing classification other than motor vehicle for hire, auto stage, auto stage trailer, motor-truck, motor-truck trailer or dealers' licenses.

Repeal of conflicting acts.

SEC. 3. All acts and parts of acts in conflict with this act are hereby repealed.

Partial invalidity.

SEC. 4. If any provision or exemption provided for in this act shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of this act as a whole or of any provision or exemption not adjudged invalid or unconstitutional.

Effective immediately.

SEC. 5. This act is necessary for the immediate preservation of the public peace, health and safety, support of the state government and its existing public institutions and shall take effect immediately.

Passed the Senate February 19, 1935.

Passed the House February 26, 1935.

Approved by the Governor February 27, 1935.

CHAPTER 28.

[H. B. 91.]

RELATING TO SALE OF INTOXICATING LIQUORS
TO INDIANS.

AN ACT relating to the sale of intoxicating liquors to Indians and repealing certain acts in relation thereto and declaring an emergency.

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

SECTION 1. That section 1 of chapter 140 of the Laws of 1909, page 537, is hereby repealed.

Repeals
§ 1, ch. 140,
Laws 1909.

SEC. 2. An emergency is declared to exist and this act shall therefore take effect immediately.

Effective
immediately.

Passed the House February 19, 1935.

Passed the Senate February 27, 1935.

Approved by the Governor March 2, 1935.

CHAPTER 29.

[H. B. 54.]

REBATING WAGES ON PUBLIC WORK.

AN ACT relating to rebating wages on public work, so as to specifically include with its terms any person who accepts or conspires to accept a rebate from those performing services under contractors and subcontractors doing public work.

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

SECTION 1. Every person, whether as a representative of an awarding or public body or officer, or as a contractor or subcontractor doing public work, or agent or officer thereof, who takes or receives, or conspires with another to take or receive, for his own use or the use of any other person acting with him any part or portion of the wages paid to any laborer, workman or mechanic, including a piece

worker and working subcontractor, in connection with services rendered upon any public work within this state, whether such work is done directly for the state, or public body or officer thereof, or county, city and county, city, town, township, district or other political subdivision of the said state or for any contractor or subcontractor engaged in such public work for such an awarding or public body or officer, shall be guilty of a gross misdemeanor.

Passed the House January 30, 1935.

Passed the Senate February 27, 1935.

Approved by the Governor March 2, 1935.

CHAPTER 30.

[H. B. 149.]

COLLECTION AND PAYMENT OF TAXES.

AN ACT relating to taxation of real and personal property, regulating the collection of taxes, conferring certain powers on county treasurers, and amending sections 82, 84, 87, 89 and 104 of chapter 130, Laws of the Extraordinary Session 1925, and section 83 of said chapter as amended by chapter 113, Session Laws of 1931, and section 86 of said chapter 130 as amended by chapter 33, Session Laws of 1933, and declaring this act shall take effect immediately.

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

SECTION 1. That section 82 of chapter 130 of the Laws of the Extraordinary Session of 1925, be amended to read as follows:

Section 82. On the first Monday in January next succeeding the date of levy of taxes the county auditor shall deliver to the county treasurer the tax rolls of his county for such assessment year, with his warrant thereto attached, authorizing the collection of said taxes, taking his receipt therefor, and said books shall be preserved as a public record in the

Amends
§ 82, ch. 130,
Laws of
1925.

Tax rolls.

office of the county treasurer. The amount of said taxes levied and extended upon said rolls shall be charged to the treasurer in an account to be designated as treasurer's "Tax Roll Account" forand said rolls with the warrants for collection shall be full and sufficient authority for the county treasurer to receive and collect all taxes therein levied: *Provided*, That the county treasurer shall in no case collect such taxes or issue receipts for the same or enter payment or satisfaction of such taxes upon said assessment rolls before the fifteenth day of February following.

SEC. 2. That section 83 of chapter 130 of the Laws of the Extraordinary Session of 1925, as amended by chapter 113, Session Laws of 1931, be amended to read as follows:

Amends
§ 83, ch. 130,
Laws of
1925.

Section 83. The county treasurer shall be the receiver and collector of all taxes extended upon the tax rolls of the county, whether levied for state, county, school, bridge, road, municipal or other purposes, and also of all fines, forfeitures or penalties received by any person or officer for the use of his county. One-half of all taxes upon real and personal property made payable by the provisions of this act shall be due and payable to the treasurer as aforesaid on or before the thirty-first day of May in each year, after which date such one-half shall become delinquent, and interest at the rate of ten per cent per annum shall be charged upon such unpaid taxes from the date of delinquency until paid; the other one-half of such taxes shall be due and payable to the treasurer as aforesaid on or before the thirtieth day of November in each year, after which date such remaining one-half shall become delinquent, and interest at the rate of ten per cent per annum shall be charged upon such unpaid taxes from the date of delinquency until paid: *Provided*, That when one-half of the taxes on personal property be not paid on or before the

County
treasurer
collects all
taxes.

Date
payable.

Delin-
quencies.

Interest. said thirty-first day of May, then the whole amount of such taxes shall become delinquent and interest at the rate of ten per cent per annum shall be charged upon such taxes from said date until paid: *Provided, further,* Where the total amount of tax on any lot, block or tract of real property payable by one person is two dollars or less, or where the total amount of personal property taxes falling due in any year, payable by one person, is less than ten dollars, then all of such taxes shall be due and payable on or before the thirty-first day of May in each year, after which they shall become delinquent, and interest at the rate of ten per cent per annum shall be charged upon such unpaid taxes from the date of delinquency until paid: *Provided further,* That there shall be an allowance of three per cent rebate to all taxpayers who shall pay the tax on real or personal property in one payment and in full on or before the fifteenth day of March next prior to the date of delinquency. All rebates allowed under this section shall be charged to the county current expense fund and all collections of interest on delinquent taxes shall be credited to the county current expense fund; but the costs of foreclosure and sale of real property, and the fees and costs of distraint and sale of personal property, for delinquent taxes, shall, when collected, be credited to the operation and maintenance fund of the county treasurer prosecuting the foreclosure or distraint or sale; and shall be used by the county treasurer as a revolving fund to defray the cost of further foreclosure, distraint and sale for delinquent taxes without regard to budget limitations.

Taxes of a small amount.

Three per cent rebate.

Amends
§ 84, ch. 130,
Laws of
1925.

SEC. 3. That section 84 of chapter 130 of the Laws of the Extraordinary Session of 1925, be amended to read as follows:

Posting of
taxes on tax
roll.

Section 84. On receiving the tax books from the county auditor the treasurer shall post all real and

personal property taxes from said assessment books to the treasurer's tax roll or ledger, and shall carry forward to the current tax roll a memorandum of all delinquent taxes on each and every description of property, and enter the same opposite the property upon which the said taxes are delinquent, in a column provided for that purpose, showing the amounts for each year, and shall then give notice by publication in some newspaper having general circulation in the county, once in each of three consecutive weeks, that the tax books have been turned over to him for collection of taxes thereon, on and after the fifteenth day of February. He shall, when requested, notify each taxpayer in his county, at the expense of the county, having printed on said notice the name of each tax and the levy made on the same, of the amount of his real and personal property, and the total amount of tax due on the same; and from and after the taking effect of this act the county treasurer shall be the sole collector of all delinquent taxes and all other taxes due and collectible on the tax lists of the county.

Publication.

Notification
by request.

SEC. 4. That section 86 of chapter 130 of the Laws of the Extraordinary Session of 1925, as amended by chapter 33 of the Session Laws of 1933, be amended to read as follows:

Amends
§ 86, ch. 130,
Laws 1925.

Section 86. On the fifteenth day of February succeeding the levy of taxes, the county treasurer shall proceed to collect all personal property taxes. He shall give notice by mail to all persons charged with personal property taxes, and if such taxes are not paid before they become delinquent, he shall forthwith proceed to collect the same. In the event that he is unable to collect the same when due, he shall prepare papers in distraint, which shall contain a description of the personal property, the amount of taxes, the amount of the accrued interest at the rate of ten per cent (10%) per annum from

Collection
of taxes.

Distraint.

the date of delinquency, and the name of the owner or reputed owner, and he shall without demand or notice distrain sufficient goods and chattels belonging to the person charged with such taxes to pay the same, with interest at the rate of ten per [cent] (10%) per annum from the date of delinquency, together with all accruing costs, and shall proceed to advertise the same by posting written notices in three public places in the county in which such property has been distrained, one of which places shall be at the county court house, such notice to state the time when and place where such property will be sold. The county treasurer, or his deputy, shall tax the same fees for making the distraint and sale of goods and chattels for the payment of taxes as are allowed by law to sheriffs for making levy and sale of property on execution; traveling fees to be computed from the county seat of the county to the place of making distraint. If the taxes for which such property is distrained, and the interest and costs accruing thereon, are not paid before the date appointed for such sale, which shall be not less than ten (10) days after the taking of such property, such treasurer shall proceed to sell such property at public auction, or so much thereof as shall be sufficient to pay such taxes, with interest and costs, and if there be any overplus of money arising from the sale of any personal property, the treasurer shall pay such overplus to the owner of the property so sold or to his legal representative: *Provided*, That whenever it shall become necessary to distrain any standing timber owned separately from the ownership of the land upon which the same may stand, or any fish trap, pound net, reef net, set net or drag seine fishing location, or any other personal property as the treasurer shall determine to be incapable or reasonably impracticable of manual delivery, it shall be deemed to have been distrained and taken into possession when the said treasurer shall have,

Property
impractical
of delivery.

at least thirty (30) days before the date fixed for the sale thereof, filed with the auditor of the county wherein such property is located a notice in writing reciting that he has distrained such property, describing it, giving the name of the owner or reputed owner, the amount of the tax due, with interest, and the time and place of sale; a copy of said notice shall also be sent to the owner or reputed owner at his last known address, by registered letter at least thirty (30) days prior to the date of sale: *And provided further*, That if the county treasurer has reasonable grounds to believe that any personal property upon which taxes have been levied, but not paid, is about to be removed from the county where the same has been assessed, or is about to be destroyed, sold or disposed of, the county treasurer may demand such taxes, without the notice provided for in this section, and if necessary may forthwith distrain sufficient goods and chattels to pay the same.

Notice to
owner.

Property
leaving
county.

SEC. 5. That section 87, chapter 130, of the Laws of the Extraordinary Session of 1925 be amended to read as follows:

Amends
§ 87, ch. 130,
Laws 1925.

Section 87. In the event of the destruction of personal property by fire after the date of delinquency of any year, the lien of the personal property tax shall attach to and follow any insurance that may be upon said property and the insurer shall pay to the county treasurer from the said insurance money all taxes, interest and costs that may be due, and or are a lien against the identical property so destroyed.

SEC. 6. That section 89 of chapter 130 of the Laws of the Extraordinary Session of 1925 be amended to read as follows:

Section 89. Whenever in the judgment of the assessor or the county treasurer personal property

Property
leaving
state.

is being removed or is about to be removed without the limits of the state, or is being dissipated or about to be dissipated, the treasurer shall immediately prepare papers in distraint, which shall contain a description of the personal property being or about to be removed or dissipated, the amount of the tax, the amount of accrued interest at the rate of ten per cent (10%) per annum from the date of delinquency, and the name of the owner or reputed owner, and he shall without demand or notice distraint sufficient goods and chattels belonging to the person charged with such taxes to pay the same with interest at the rate of ten per cent (10%) per annum from the date of delinquency, together with all accruing costs, and shall advertise and sell said property as provided in section 11097-86 of this act.

If said personal property is being removed or is about to be removed from the limits of the state, is being dissipated or about to be dissipated at any time subsequent to the first day of March in any year, and prior to the levy of taxes thereon, the taxes upon such property so distrained shall be computed upon the rate of levy for state, county and local purposes for the preceding year.

Property
removed
from
county.

Whenever property has been removed from the county wherein it has been assessed, on which the taxes have not been paid, then the county treasurer, or his deputy, shall have the same power to distraint and sell said property for the satisfaction of said taxes as he would have if said property were situated in the county in which the property was taxed, and in addition thereto said treasurer, or his deputy, in the distraint and sale of property for the payment of taxes, shall have the same powers as are now by law given to the sheriff in making levy and sale of property on execution.

SEC. 7. That section 104 of chapter 130 of the Laws of the Extraordinary Session of 1925 be amended to read as follows:

Amends § 104, ch. 130 Laws 1925.

Section 104. The taxes assessed upon real property shall be a lien thereon from and including the first day of March in the year in which they are levied until the same are paid, but as between a grantor and a grantee such lien shall not attach until the fifteenth day of February of the succeeding year. The taxes assessed upon each item of personal property assessed shall be a lien upon such personal property from and after the date upon which the same is listed with and valued by the county assessor, and no sale or transfer of such personal property shall in any way affect the lien for such taxes upon such property. The taxes assessed upon personal property shall be a lien upon each item of personal property of the person assessed, distrained by the treasurer as provided in section 86 of this act, from and after the date of the distraint and no sale or transfer of such personal property so distrained shall in any way affect the lien for such taxes upon such property. The taxes assessed upon personal property shall be a lien upon the real property of the person assessed, selected by the county treasurer and designated and charged upon the tax rolls as provided in section 112 of this act, from and after the date of such selection and charge, and no sale or transfer of such real property so selected and charged shall in any way affect the lien for such personal property taxes upon such property.

Taxes a lien on real property until paid.

Taxes on personal property a lien.

Sale shall not effect.

Taxes on personal property a lien on real property.

SEC. 8. 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 8, 1935.

Passed the Senate February 28, 1935.

Approved by the Governor March 4, 1935.

CHAPTER 31.

[H. B. 267.]

RELATING TO CIVIL SERVICE IN FIRE DEPARTMENTS.

AN ACT relating to civil service in cities and towns and creating a board of civil service commissioners in cities having a fully paid fire department and providing a civil service system based upon examination, investigation as to merit, efficiency and fitness for appointment, employment and promotion of all officers and men appointed in said fire departments; and regulating the transfer, reinstatement, suspension and discharge of said officers and firemen and making the act inapplicable to certain cities and towns.

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

Exemption.

SECTION 1. The provisions of this act shall have no application to cities and towns which at the present time have provided for civil service in the fire department or which shall subsequently provide for civil service in the fire department by local charter or other regulations which said local charter or regulations substantially accomplish the purpose of this act.

Repeal of charter.

SEC. 2. If any of the cities or towns referred to in section 1 shall at any time repeal the charter provisions or other local acts of said cities or towns providing for civil service for firemen as referred to in section 1 of this act, in that event this act shall apply to all of such cities and towns which have at any time abolished civil service for members of the fire department.

Civil service commission, creation of.

SEC. 3. There is hereby created in every city, town or municipality except those referred to in section 1, having a full paid fire department a civil service commission which shall be composed of three persons.

The members of such commission shall be appointed by the person or group of persons who,

acting singly or in conjunction, as a mayor, city manager, council, common council, commission, or otherwise, is or are vested by law with power and authority to select, appoint, or employ the chief of a fire department in any such city, prior to the enactment of this act. The members of such commission shall serve without compensation. No person shall be appointed a member of such commission who is not a citizen of the United States, a resident of such city for at least three (3) years immediately preceding such appointment, and an elector of the county wherein he resides. The term of office of such commissioners shall be for six (6) years, except that the first three members of such commission shall be appointed for different terms, as follows: One to serve for a period of two (2) years, one to serve for a period of four (4) years, and one to serve for a period of six (6) years. Any member of such commission may be removed from office for incompetency, incompatibility or dereliction of duty, or malfeasance in office, or other good cause: *Provided, however,* That no member of the commission shall be removed until charges have been preferred, in writing, due notice and a full hearing had. The members of such commission shall devote due time and attention to the performance of the duties hereinafter specified and imposed upon them by this act. Two (2) members of such commission shall constitute a quorum and the votes of any two (2) members of such commission concurring shall be sufficient for the decision of all matters and the transaction of all business to be decided or transacted by the commission under or by virtue of the provisions of this act. Confirmation of said appointment or appointments of commissioners by any legislative body shall not be required. At the time of any appointment not more than two (2) commissioners shall be adherents of the same political party.

Members of
commission.

Qualification,
term of
office.

Removal of
members.

Appoint-
ments on
merit.

SEC. 4. The classified civil service and provisions of this act shall include all full paid employees of the fire department of each city, town or municipality coming within its purview, including the chief of that department. All appointments to and promotions in said department shall be made solely on merit, efficiency and fitness, which shall be ascertained by open competitive examination and impartial investigation. No person shall be reinstated in, or transferred, suspended or discharged from any such place, position or employment contrary to the provisions of this act.

Organization
of commis-
sion.

SEC. 5. Immediately after appointment the commission shall organize by electing one of its members chairman and hold regular meetings at least once a month, and such additional meetings as may be required for the proper discharge of their duties.

They shall appoint a secretary and chief examiner, who shall keep the records of the commission, preserve all reports made to it, superintend and keep a record of all examinations held under its direction, and perform such other duties as the commission may prescribe.

Powers and
duties.

The secretary and chief examiner shall be appointed as a result of competitive examination which examination may be either original and open to all properly qualified citizens of the city, town or municipality, or promotional and limited to persons already in the service of the fire department or of the fire department and other departments of said city, town or municipality, as the commission may decide. The secretary and chief examiner may be subject to suspension, reduction or discharge in the same manner and subject to the same limitations as are provided in the case of members of the fire department. It shall be the duty of the civil service commission:

(a) To make suitable rules and regulations not inconsistent with the provisions of this act. Such rules and regulations shall provide in detail the manner in which examinations may be held, and appointments, promotions, transfers, reinstatements, demotions, suspensions and discharges shall be made, and may also provide for any other matters connected with the general subject of personnel administration, and which may be considered desirable to further carry out the general purposes of this act, or which may be found to be in the interest of good personnel administration. Such rules and regulations may be changed from time to time. The rules and regulations and any amendments thereof shall be printed, mimeographed or multigraphed for free public distribution. Such rules and regulations may be changed from time to time.

Rules and regulations.

(b) All tests shall be practical, and shall consist only of subjects which will fairly determine the capacity of persons examined to perform duties of the position to which appointment is to be made, and may include tests of physical fitness and/or of manual skill.

Practical tests.

(c) The rules and regulations adopted by the commission shall provide for a credit of ten per cent (10%) in favor of all applicants for appointment under civil service, who, in time of war, or in any expedition of the armed forces of the United States, have served in and been honorably discharged from the armed forces of the United States, including the army, navy and marine corps and the American Red Cross. These credits apply to entrance examinations only.

10% credit for war veterans.

(d) The commission shall make investigations concerning and report upon all matters touching the enforcement and effect of the provisions of this act, and the rules and regulations prescribed hereunder; inspect all institutions, departments, offices, places,

Investiga-
tion of en-
forcement
of act.

positions and employments affected by this act, and ascertain whether this act and all such rules and regulations are being obeyed. Such investigations may be made by the commission or by any commissioner designated by the commission for that purpose. Not only must these investigations be made by the commission as aforesaid, but the commission must make like investigation on petition of a citizen, duly verified, stating that irregularities or abuses exist, or setting forth in concise language, in writing, the necessity for such investigation. In the course of such investigation the commission or designated commissioner, or chief examiner, shall have the power to administer oaths, subpoena and require the attendance of witnesses and the production by them of books, papers, documents and accounts appertaining to the investigation and also to cause the deposition of witnesses residing within or without the state to be taken in the manner prescribed by law for like depositions in civil actions in the superior court; and the oaths administered hereunder and the subpoenas issued hereunder shall have the same force and effect as the oaths administered by a superior court judge in his judicial capacity; and the failure upon the part of any person so subpoenaed to comply with the provisions of this section shall be deemed a violation of this act, and punishable as such.

Powers
granted.

Hearings
governed
by act.

(e) All hearings and investigations before the commission, or designated commissioner, or chief examiner, shall be governed by this act and by rules of practice and procedure to be adopted by the commission, and in the conduct thereof neither the commission, nor designated commissioner shall be bound by the technical rules of evidence. No informality in any proceedings or hearing, or in the manner of taking testimony before the commission or designated commissioner, shall invalidate any order, de-

cision, rule or regulation made, approved or confirmed by the commission: *Provided, however,* That no order, decision, rule or regulation made by any designated commissioner conducting any hearing or investigation alone shall be of any force or effect whatsoever unless and until concurred in by at least one (1) of the other two (2) members.

(f) To hear and determine appeals or complaints respecting the administrative work of the personnel department; appeals upon the allocation of positions; the rejection of an examination, and such other matters as may be referred to the commission.

Determine
appeals.

(g) Establish and maintain in card or other suitable form a roster of officers and employees.

Roster of
employees.

(h) Provide for, formulate and hold competitive tests to determine the relative qualifications of persons who seek employment in any class or position and as a result thereof establish eligible lists for the various classes of positions, and to provide that men laid off because of curtailment of expenditures, reduction in force, and for like causes, head the list in the order of their seniority, to the end that they shall be the first to be re-employed.

Competitive
tests.

(i) When a vacant position is to be filled, to certify to the appointing authority, on written request, the name of the person highest on the eligible list for the class. If there are no such lists, to authorize provisional or temporary appointment list of such class. Such temporary or provisional appointment shall not continue for a period longer than four (4) months; nor shall any person receive more than one (1) provisional appointment or serve more than four (4) months as a provisional appointee in any one fiscal year.

Vacancies.

(k) Keep such records as may be necessary for the proper administration of this act.

Records.

Eligibility
of persons.

SEC. 6. For the benefit of the public service and to prevent delay, injury, or interruption therein by reason of the enactment of this act, all persons holding a position in the fire department of any such city, including the chief thereof, when this act takes effect, who shall have served in such position for a period of at least six (6) months last past continuously, are hereby declared eligible for permanent appointment under civil service to the offices, places, positions or employments which they shall then hold, respectively, without examination or other act on their part, and not on probation; and every such person is hereby automatically adopted and inducted permanently into civil service, into such office, place, position or employment which such person then holds as completely and effectually to all intents and purposes as if such person had been permanently appointed thereto under civil service after examination and investigation.

Qualifica-
tions of
applicant.

SEC. 7. An applicant for a position of any kind under civil service, must be a citizen of the United States of America and an elector of the county in which he resides, who can read and write the English language, and must have been a resident of said city for at least one (1) year.

An applicant for a position of any kind under civil service must be of an age suitable for the position applied for, in ordinary good health, of good moral character and of temperate and industrious habits; these facts to be ascertained in such manner as the commission may deem advisable.

Duration of
employment.

SEC. 8. The tenure of every one holding an office, place, position or employment under the provisions of this act shall be only during good behavior, and any such person may be removed or discharged, suspended without pay, demoted, or reduced in rank, or deprived of vacation privileges or other special privileges for any of the following reasons:

(a) Incompetency, inefficiency or inattention to or dereliction of duty;

Causes
for removal
from posi-
tion.

(b) Dishonesty, intemperance, immoral conduct, insubordination, discourteous treatment of the public, or a fellow employee, or any other act of omission or commission tending to injure the public service; or any other wilful failure on the part of the employee to properly conduct himself; or any wilful violation of the provisions of this act or the rules and regulations to be adopted hereunder.

(c) Mental or physical unfitness for the position which the employee holds;

(d) Dishonest, disgraceful, immoral or prejudicial conduct;

(e) Drunkenness or use of intoxicating liquors, narcotics, or any other habit-forming drug, liquid or preparation to such extent that the use thereof interferes with the efficiency or mental or physical fitness of the employee, or which precludes [precludes] the employee from properly performing the functions and duties of any position under civil service.

(f) Conviction of a felony, or a misdemeanor, involving moral turpitude.

(g) Any other act or failure to act which in the judgment of the civil service commissioners is sufficient to show the offender to be an unsuitable and unfit person to be employed in the public service.

SEC. 9. No person in the classified civil service who shall have been permanently appointed or inducted into civil service under provisions of this act, shall be removed, suspended, demoted or discharged except for cause, and only upon the written accusation of the appointing power, or any citizen or taxpayer, a written statement of which accusation, in general terms, shall be served upon the accused, and a duplicate filed with the commission. Any person so removed, suspended, demoted or discharged may

Causes for
removal
necessary.

Right to
investigation.

within ten (10) days from the time of his removal, suspension, demotion or discharge, file with the commission a written demand for an investigation, whereupon the commission shall conduct such investigation. The investigation shall be confined to the determination of the question of whether such removal, suspension, demotion or discharge was or was not made for political or religious reasons and was or was not made in good faith or cause. After such investigation the commission may affirm the removal, or if it shall find that the removal, suspension, or demotion was made for political or religious reasons, or was not made in good faith for cause, shall order the immediate reinstatement or re-employment of such person in the office, place, position or employment from which such person was removed, suspended, demoted or discharged, which reinstatement shall, if the commission so provides in its discretion, be retroactive, and entitle such person to pay or compensation from the time of such removal, suspension, demotion or discharge. The commission upon such investigation, in lieu of affirming the removal, suspension, demotion or discharge may modify the order of removal, suspension, demotion or discharge by directing a suspension, without pay, for a given period, and subsequent restoration to duty, or demotion in classification, grade, or pay; the findings of the commission shall be certified, in writing to the appointing power, and shall be forthwith enforced by such officer.

Reinstatement.

Public
hearings.

All investigations made by the commission pursuant to the provisions of this section shall be by public hearing, after reasonable notice to the accused of the time and place of such hearing, at which hearing the accused shall be afforded an opportunity of appearing in person and by counsel, and presenting his defense. If such judgment or order be concurred in by the commission or a majority thereof,

the accused may appeal therefrom to the court of original and unlimited jurisdiction in civil suits of the county wherein he resides. Such appeal shall be taken by serving the commission, within thirty (30) days after the entry of such judgment or order, a written notice of appeal, stating the grounds thereof, and demanding that a certified transcript of the record and of all papers on file in the office of the commission affecting or relating to such judgment or order, be filed by the commission with such court. The commission shall, within ten (10) days after the filing of such notice, make, certify and file such transcript with such court. The court of original and unlimited jurisdiction in civil suits shall thereupon proceed to hear and determine such appeal in a summary manner: *Provided, however,* That such hearing shall be confined to the determination of whether the judgment or order of removal, discharge, demotion or suspension made by the commission, was or was not made in good faith for cause, and no appeal to such court shall be taken except upon such ground or grounds.

Notice of
appeal.

SEC. 10. It shall be the duty of all officers and employees of any such city to aid in all proper ways of carrying out the provisions of this act, and such rules and regulations as may, from time to time, be prescribed by the commission thereunder and to afford the commission, its members and employees, all reasonable facilities and assistance to inspect all books, papers, documents and accounts applying or in any way appertaining to any and all offices, places, positions and employments, subject to civil service, and also to produce said books, papers, documents and accounts, and attend and testify, whenever required so to do by the commission or any commissioner.

Enforcement
of act.

SEC. 11. Whenever a position in the classified service becomes vacant, the appointing power, if

Vacancy.

it desires to fill the vacancy, shall make requisition upon the commission for the name and address of a person eligible for appointment thereto. The commission shall certify the name of the person highest on the eligible list for the class to which the vacant position has been allocated, who is willing to accept employment. If there is no appropriate eligible list for the class, the commission shall certify the name of the person standing highest on said list held appropriate for such class. If more than one vacancy is to be filled an additional name shall be certified for each additional vacancy. The appointing power shall forthwith appoint such person to such vacant position.

Eligible list.

Whenever requisition is to be made, or whenever a position is held by a temporary appointee and an eligible list for the class of such position exists, the commission shall forthwith certify the name of the person eligible for appointment to the appointing power, and said appointing power shall forthwith appoint the person so certified to said position. No person so certified shall be laid off, suspended, or given leave of absence from duty, transferred or reduced in pay or grade, except for reasons which will promote the good of the service, specified in writing, and after an opportunity to be heard by the commission and then only with its consent and approval.

Probationary service.

To enable the appointing power to exercise a choice in the filling of positions, no appointment, employment or promotion in any position in the classified service shall be deemed complete until after the expiration of a period of three (3) to six (6) months' probationary service, as may be provided in the rules of the civil service commission during which the appointing power may terminate the employment of the person certified to him, or it, if during the performance test thus afforded,

upon observation or consideration of the performance of duty, the appointing power deems him unfit or unsatisfactory for service in the department. Whereupon the appointing power shall designate the person certified as standing next highest on any such list and such person shall likewise enter upon said duties until some person is found who is deemed fit for appointment, employment or promotion for the probationary period provided therefor, whereupon the appointment, employment or promotion shall be deemed to be complete.

SEC. 12. All offices, places, positions and employments coming within the purview of this act, shall be created by the person or group of persons who, acting singly or in conjunction, as a mayor, city manager, chief, common council, commission or otherwise, is or are vested by law with power and authority to select, appoint, or employ any person coming within the purview of this act, and nothing herein contained shall infringe upon the power and authority of any such person or group of persons, or appointing power, to fix the salaries and compensation of all employees employed hereunder.

No infringement on appointing power.

SEC. 13. No treasurer, auditor, comptroller or other officer or employee of any city, town or municipality in which this act is effective, shall approve the payment of or be in any manner concerned in paying, auditing or approving any salary, wage or other compensation for services, to any person subject to the jurisdiction and scope of this act, unless a payroll, estimate or account for such salary, wage or other compensation, containing the names of the persons to be paid, the amount to be paid to each such person, the services on account of which same is paid, and any other information which, in the judgment of the civil service commission, should be furnished on said payroll, bears the certificate of the civil service commission or of its secretary or

Payroll information.

other duly authorized agent, that the persons named in such payroll, estimate or account have been appointed or employed in compliance with the terms of this act and with the rules of the commission, and that the said payroll, estimate or account is, so far as known to the said commission, a true and accurate statement. The commission shall refuse to certify the pay of any public officer or employee whom it finds to be illegally or improperly appointed, and may further refuse to certify the pay of any public officer or employee who shall wilfully or through culpable negligence violate or fail to comply with this act or with the rules of the commission.

Refusal to
pay.

SEC. 14. Leave of absence, without pay, may be granted by any appointing power to any person under civil service: *Provided*, That such appointing power shall give notice of such leave to the commission. All temporary employment caused by leaves of absence shall be made from the eligible list of the classified civil service.

Leave of
absence.

SEC. 15. It shall be the duty of the commission to begin and conduct all civil suits which may be necessary for the proper enforcement of this act and of the rules of the commission. The commission shall be represented in such suits by the chief legal officer of the city, but said commission may in any case be represented by special counsel appointed by it.

Civil suits.

SEC. 16. No commissioner or any other person, shall, be [by] himself or in cooperation with one or more persons, defeat, deceive, or obstruct any person in respect of his right of examination or registration according to the rules and regulations of this act, or falsely mark, grade, estimate or report upon the examination or proper standing of any person examined, registered or certified pursuant to the provisions of this act, or aid in so doing, or make any

Equality of
applicants.

false representation concerning the same, or concerning the person examined, or furnish any person any special or secret information for the purpose of improving or injuring the prospects or chances of any person so examined, registered or certified, or to be examined, registered or certified or persuade any other person, or permit or aid in any manner any other person to personate him, in connection with any examination or registration or application or request to be examined or registered.

SEC. 17. No person holding any office, place, position or employment subject to civil service, is under any obligation to contribute to any political fund or to render any political service to any person or party whatsoever, and no person shall be removed, reduced in grade or salary, or otherwise prejudiced for refusing so to do. No public officer, whether elected or appointed, shall discharge, promote, demote or in any manner change the official rank, employment or compensation of any person under civil service, or promise or threaten so to do, for giving or withholding, or neglecting to make any contribution of money, or services, or any other valuable thing, for any political purpose.

Political
affiliations.

SEC. 18. The various cities affected by the provisions of this act, shall, immediately upon the taking effect thereof, enact appropriate legislation for carrying this act into effect, and the failure upon the part of the duly constituted authorities of any such city so to do shall be considered a violation of this act and be punishable as such.

Violation.

SEC. 19. The duly constituted authorities of each and every city coming within the purview of this act, shall provide the commission with suitable and convenient rooms and accommodations and cause the same to be furnished, heated and lighted and supplied with all office supplies and equipment necessary to carry on the business of the commission and

Housing of
commission.

with such clerical assistance as may be necessary, all of which is to be commensurate with the number of persons in each such city coming within the purview of this act; and the failure upon the part of the duly constituted authorities to do so, shall be considered a violation of this act and shall be punishable as such.

SEC. 20. In ninety (90) days after the taking effect of this act, it shall be the duty of the duly constituted authorities in each such city, subject to the provisions of this act, to appoint and create a civil service commission as provided for in section 1 hereof, and the failure upon the part of said duly constituted authorities, or any of them, so to do, shall be deemed a violation of this act, and shall be punishable as such.

SEC. 21. It shall be the duty of each commission appointed subject to the provisions of this act, to immediately organize and see to it that the provisions thereof are carried into effect, and to this end to make suitable rules and regulations not inconsistent with the purpose of this act, for the purpose of carrying the provisions thereof into effect; and the failure upon the part of said commission, or any individual member thereof to do so, shall be deemed a violation of this act, and shall be punishable as such.

SEC. 22. For the purpose of carrying out the provisions of this act, such city, town or municipality is hereby authorized to appropriate from the general fund not to exceed four-tenths of one per cent (.4 of 1%) of the total payroll of those included under the jurisdiction and scope of the act: *Provided, however,* That if the city council or other proper legislative body shall make an appropriation for the support of said commission equal to or more than the said continuing appropriation in any year,

this section shall not be operative for said year but otherwise shall be in full force and effect.

SEC. 23. Any person who shall wilfully violate any of the provisions of this act shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not more than one hundred dollars (\$100) and by imprisonment in the county jail for not longer than thirty (30) days, or by both such fine and imprisonment. The court of original and unlimited jurisdiction in civil suits shall have jurisdiction of all such offenses defined by this act.

Misde-
meanor.

Penalty.

SEC. 24. As used in this act, the following mentioned terms shall have the following described meanings:

Defintions.

The term "commission" means the civil service commission herein created, and the term "commissioner" means any one of the three commissioners of that commission.

"Commis-
sion."

The term "appointing power" includes every person or group of persons who, acting singly or in conjunction, as a mayor, city manager, council, common council, commission, or otherwise, is or are, vested by law with power and authority to select, appoint, or employ any person to hold any office, place, position or employment subject to civil service.

"Appointing
power."

The term "appointment" includes all means of selection, appointing or employing any person to hold any office, place, position or employment subject to civil service.

"Appoint-
ment."

The term "city" includes all cities, towns and municipalities having a full paid fire department.

"City."

The term "full paid fire department" means that the officers and firemen employed in such are paid regularly by the city and devote their whole time to fire fighting.

"Full paid
fire depart-
ment."

Partial in-
validity.

SEC. 25. If any section, sub-section, subdivision, sentence, clause or phrase of this act, shall for any reason be held to be unconstitutional such decision shall not affect the validity of the remaining portions of this act.

Repeal of
conflicting
acts.

SEC. 26. All acts and parts of acts in conflict with the provisions of this act are hereby repealed insofar as they conflict with the provisions of this act.

Passed the House February 28, 1935.

Passed the Senate February 28, 1935.

Approved by the Governor, March 4, 1935.

CHAPTER 32.

[S. B. 4.]

CITY ORDINANCES RELATING TO BUILDING CONSTRUCTION.

AN ACT relating to the passage of ordinances by cities and authorizing cities to adopt ordinances relating to building construction, plumbing or electric wiring and other similar work by reference to printed codes on such subjects, together with amendments and additions thereto: *Provided*, Not less than three printed copies of such code or codes, or amendments or additions thereto, in book form, have been filed with the clerk prior to the taking effect thereof.

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

City or-
dinances
adopted.

SECTION 1. Ordinances passed by cities must be posted or published in a newspaper as required by their respective charters or the general laws: *Provided*, That ordinances establishing rules and regulations for the construction of buildings, the installation of plumbing, the installation of electric wiring or other similar work, where such rules and regulations have been printed as a code in book form, may adopt such code or portions thereof, together with

amendments thereof or additions thereto by reference to such code without the necessity of publishing or posting such code, amendments or additions: *Provided, however,* That not less than three copies of such code shall have been filed for use and examination by the public, in the office of the city clerk of said city, prior to the adoption thereof, and amendments and additions thereto, when printed and filed with the city clerk, shall be considered and accepted as amendments and additions to such code without the necessity of further adoption of such amendments or additions by such city when such original ordinance adopting such code so provides.

Three
printed
copies filed.

Passed the Senate January 29, 1935.

Passed the House February 28, 1935.

Approved by the Governor, March 4, 1935.

CHAPTER 33.

[S. B. 13.]

SHERIFFS' INDEMNITY BONDS.

AN ACT relating to sheriffs' indemnity bonds and amending section 4172, Remington's Revised Statutes.

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

SECTION 1. That section 4172 of Remington's Revised Statutes be, and the same is hereby amended to read as follows:

Amends
§4172, Rem.
Rev. Stat.

Section 4172. No sheriff, deputy sheriff or coroner shall be liable for any damages for neglecting or refusing to serve any civil process unless his legal fees are first tendered him; and if any property levied upon by virtue of any writ of attachment or execution or other order issued to the sheriff out of any court in this state is claimed by any other person than the defendant, and such per-

Indemnity
Bond.

son or his agent or attorney makes affidavit of his title thereto or his right to possession thereof, stating the value thereof and the ground of such right of title, the sheriff may release such levy, unless the plaintiff on demand indemnifies the sheriff against such claim by an undertaking executed by a sufficient surety, and no claim to such property by any other person than the defendant shall be valid against the sheriff, unless so made; and notwithstanding such claim when so made, he shall retain such property under levy a reasonable time to demand such indemnity.

Passed the Senate January 29, 1935.

Passed the House March 1, 1935.

Approved by the Governor, March 4, 1935.

CHAPTER 34.

[S. B. 17.]

ADOPTING REMINGTON'S REVISED STATUTES OF WASHINGTON AS THE OFFICIAL COM- PILATION OF THE STATE LAWS.

AN ACT to adopt Remington's Revised Statutes of Washington as an official compilation of the laws of this state, and relating to additions and amendments thereto, and declaring that this act shall take effect immediately.

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

SECTION 1. The compilation of the session laws of the State of Washington, known as Remington's Revised Statutes, together with such additions thereto as have been certified by the secretary of state, is hereby adopted as official compilation of existing statutes of this state.

SEC. 2. It shall be proper for the legislature in amending or repealing existing statutes, or for the courts in referring to existing statutes, to refer to

or cite Remington's Revised Statutes containing such law, and in any such references or citations to abbreviate the same as Rem. Rev. Stat. Abbreviation.

SEC. 3. The secretary of state is hereby authorized and directed to certify the laws enacted by the present session and future sessions of the legislature for publication as a part of said compilation, and when printed in said code and so certified the future editions of said code may be cited by the legislature and courts to the same effect as the original compilation. Secretary of state.
Certify laws.

SEC. 4. This act is necessary for the support of the state government and its existing public institutions, and shall take effect immediately. Effective immediately.

Passed the Senate January 29, 1935.

Passed the House February 28, 1935.

Approved by the Governor March 4, 1935.

CHAPTER 35.

[S. B. 36.]

SALE OF PROPERTY UNDER EXECUTION.

AN ACT relating to the sale of property under execution, decree or order of sale; and amending section 1 of chapter 69 of the Laws of 1927 (section 582 of Remington's Revised Statutes).

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

SECTION 1. That section 1 of chapter 69 of the Laws of 1927 (section 582 of Remington's Revised Statutes), be and the same is hereby amended to read as follows: Amends § 1, ch. 69, of laws of 1927.

Section 1. Before the sale of property under execution, order of sale or decree, notice thereof shall be given as follows: Notice before sale of property.

Personal
property.

1. In case of personal property, by posting written or printed notice of the time and place of sale in three (3) public places in the county where the sale is to take place, for a period of not less than ten (10) days prior to the day of sale.

Real
property.

2. In case of real property, by posting a similar notice, particularly describing the property for a period of not less than four (4) weeks prior to the day of sale in three (3) public places in the county, one of which shall be at the court house door, where the property is to be sold, and in case of improved real estate, one of which shall be at the front door of the principal building constituting such improvement, and publishing a copy thereof once a week, consecutively, for the same period, in any daily or weekly legal newspaper of general circulation published in the county in which the real property to be sold is situated: *Provided, however,* That if there be more than one legal newspaper published in the county, then the plaintiff or moving party in the action, suit or proceeding shall have the exclusive right to designate in which of such qualified newspapers such notice shall be published: *Provided, further,* That if there is no legal newspaper published in the county, then such notice shall be published in the legal newspaper published in this state nearest to the place of sale.

Passed the Senate February 6, 1935.

Passed the House February 28, 1935.

Approved by the Governor March 4, 1935.

CHAPTER 36.

[S. B. 73.]

JUSTICE COURTS.

AN ACT relating to justice courts, fixing the venue of civil actions therein, and amending section 1 of chapter 75 of the Laws of 1929.

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

SECTION 1. That section 1 of chapter 75 of the Laws of 1929 be amended to read as follows:

Amends § 1,
ch. 75, Laws
of 1929.

Section 1. All civil actions commenced in a justice court against a defendant, or defendants, residing in a city or town of more than one thousand inhabitants shall be brought in a justice court in the city or town in which one or more of the defendants reside. In all other cases the action shall be commenced in the precinct in which one or more of the defendants reside, or in either of the nearest two incorporated cities or towns, or before a justice of the peace of the county seat of the county.

Venue of
civil actions.

Passed the Senate February 4, 1935.

Passed the House February 28, 1935.

Approved by the Governor March 4, 1935.

CHAPTER 37.

[H. B. 21.]

CITIES OWNING AND OPERATING PUBLIC UTILITIES.

AN ACT relating to cities of the first class, authorizing such cities owning and operating public utilities to deal with and to contract with employees of such utilities and their accredited representatives, concerning wages, hours and conditions of labor therein.

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

SECTION 1. That any city of the first class within this state, owning and operating a system of water-works, light and power system, street railway or other public utility, shall have power and authority, through its proper officers and officials, to deal with and to enter into contracts for periods not exceeding one year, with its employees employed in the construction, maintenance and/or operation of such utilities, through the accredited representatives of such employees or of any labor organization or organizations representing and authorized to act for such employees, concerning wages, hours and conditions of labor in such employment: *Provided*, Nothing herein shall be construed to permit hours of labor in excess of those provided by law or conditions of employment otherwise prohibited by law.

Passed the House February 8, 1935.

Passed the Senate February 27, 1935.

Approved by the Governor March 5, 1935.

CHAPTER 38.

[H. B. 63.]

RELIEF OF DISABLED AMERICAN VETERANS
OF THE WORLD WAR.

AN ACT relating to the relief of soldiers, sailors and marines of the disabled American veterans of the World War and their families; and making appropriation therefor; and declaring an emergency.

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

SECTION 1. That the soldiers, sailors and marines of the disabled American veterans of the world war and their families have and receive the same privileges as are now enjoyed by all other veteran organizations under the provisions of chapter 41 of Laws of 1921.

SEC. 2. There is hereby appropriated from the general fund of the State of Washington the sum of five thousand dollars (\$5,000) to be turned over to the disabled American veterans of the world war organization for the maintenance of the rehabilitation service to assist world war veterans in the prosecution of their equitable claims for compensation on the basis of disabilities of service origin.

Appropriation.

SEC. 3. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions and shall take effect immediately.

Effective immediately.

Passed the House February 21, 1935.

Passed the Senate February 28, 1935.

Approved by the Governor March 5, 1935.

CHAPTER 39.

[S. B. 77.]

FIREMEN'S RELIEF AND PENSION FUNDS.

AN ACT relating to and providing for Firemen's Relief and Pension Funds in certain incorporated cities and towns of the state, providing for the maintenance and distribution of such funds and designating the beneficiaries thereof, defining the powers and duties of certain officials, and amending section 1 of chapter 196 of the Laws of 1919 and sections 4, 5, 7, 8, 9, 14, 15, 17, 18 and 19 of said chapter as amended.

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

Amends § 1,
ch. 196,
Laws 1919.

SECTION 1. That section 1 of chapter 196, Laws of 1919 (R. R. S. 9559, Pierce 939) be amended to read as follows:

Board of
trustees;
creation of.

Section 1. The mayor, clerk or comptroller and three members of the common council of every incorporated city or town in the State of Washington, who, in addition to the duties now required of them, are hereby created and constituted, together with six (6) members from the fire department of such city or town, a board of trustees of the "Firemen's Relief and Pension Fund" of the fire department of such incorporated city or town, and shall provide for the disbursement of such relief and pension fund, and shall designate the beneficiaries thereof, as hereinafter directed, which board shall be known as the board of trustees of the Firemen's Relief and Pension Fund, and upon the taking effect of this act, the fire department of each such incorporated city or town shall elect by ballot, six (6) members of such fire department, two (2) of whom shall serve for the term of one (1) year, two (2) for the term of two (2) years, and two (2) for the term of three (3) years, and thereafter such fire department shall, each year, elect by ballot two (2) of its members to serve for the term of three (3) years upon

Term of
trustees.

said board of trustees: *Provided*, That in incorporated cities and towns having no council three (3) persons holding office therein, other than the mayor and clerk, shall be elected as trustees of the Firemen's Relief and Pension Fund of such city or town by the other members of the board of trustees: *Provided further*, That in incorporated cities or towns having not more than six (6) paid firemen, such firemen together with the aforesaid city officials shall constitute the board of trustees until such time as the said members of the department shall exceed six (6) whereupon the departmental members of the board shall be elected and hold their membership on the board as herein above provided: *Provided further*, That the board of trustees of said fund, now acting in any city or town shall continue to act until their term has expired: *And provided further*, This act shall not apply to any city or town where no paid fire department is maintained.

Cities and towns having no council.

Cities and towns having not more than six paid firemen.

Present trustees act until end of term.

Not apply volunteer departments.

SEC. 2. That section 4 of chapter 196, Laws of 1919, as amended by section 2 of chapter 86, Laws of 1929 (R. R. S. 9562, Pierce 942) be amended to read as follows:

Amends § 4, ch. 196, Laws of 1929.

Section 4. Whenever any person, at the time of taking effect of this act, or thereafter, shall have been duly appointed and have served honorably for a period of twenty (20) years, or more, and shall have reached the age of fifty-five (55) years, or who has served honorably for twenty-five (25) years or more as a member in any capacity of the regularly constituted fire department of any such city or town which may be subject to the provisions of this act, the board shall be empowered to order and direct that such person may be retired from such fire department, and the board shall retire any member so entitled as hereinabove provided for, upon his written request for same, and such member so retired shall be paid from such fund a monthly pension

Retired with pension.

Maximum pension.

Deductions from salary.

Death of pensioner, widow to receive.

Wife for 5 years.

Pension to go to minor children if no widow.

Amends § 5, ch. 86, Laws 1929.

which shall be equal to fifty (50) per cent of the amount of salary attached to the rank held by such retired member at the date of such retirement: *Provided*, That no monthly pension allowed any member of the fire department working in any capacity of the regularly constituted fire department of any city or town which may be subject to the provisions of this act, shall exceed the amount of one hundred twenty-five (\$125.00) dollars per month: *Provided further*, That the auditor, city comptroller or officer whose duty it is to draw warrants, in making out warrants for the monthly salaries shall not deduct or withhold any part or percentage from any member's salary in excess of the amount deducted or withheld from the maximum salary rate on which the amount not exceeding one hundred twenty-five (\$125.00) dollars the monthly pension is based. Upon the death of any such retired member the amount of the pension which he would have received had he lived, shall be paid to his widow, if such widow was his wife five years prior to the time of his retirement: *Provided*, This five (5) year period of widowhood shall not apply when the marriage was consummated prior to the taking effect of this act, such payment to be made to such widow during her life, or until she shall again marry; if there be no such widow, then such payment shall be made to his minor child or children until such child or children shall have arrived at the age of eighteen (18) years, or shall prior thereto have married. The terms "member of the fire department" and "fireman" shall be deemed and held to include members of any police and fire alarm system whose time is occupied jointly in connection with the police and fire alarm systems of any city.

SEC. 3. That section 5 of chapter 196, Laws of 1919, as amended by section 3, chapter 86, Laws of 1929 (R. R. S. 9563, Pierce 943) be amended to read as follows:

Section 5. Whenever any person, when serving in any capacity as a member of the regularly constituted fire department of any such city or town, shall become physically or mentally disabled while in the performance of, or the result of his duty or duties as defined in this act, said board of trustees may, upon his written request, or without such request if it deems it for the good of said fire department, retire such person from active service, and if so retired, shall order and direct that he shall be paid from such fund a monthly pension which shall be equal to fifty (50) per cent of the amount of salary attached to the rank held by such retired member immediately preceding such retirement, but not to exceed one hundred twenty-five (\$125.00) dollars per month: *Provided*, That whenever such disability shall cease such pension shall cease and such retired person shall be restored to active service in the same rank he held at the time of his retirement: *Provided further*, Upon the death of any member so retired the amount of pension which he would have received had he lived shall be paid to his widow, if such widow was his wife at the time of his retirement, such payment to be made to such widow during her life as hereinafter provided, or if there be no such widow, then such payment shall be made to his minor child or children until they shall have reached the age of eighteen years: *Provided further*, If any such widow, or child or children shall marry, then such person so marrying shall thereafter receive no further pension from said fund.

Disabled in
line of duty.

Pension.

Pension
ceases.

Upon death
pension paid
to widow
or minor
children.

Pension shall
cease upon
marriage of
widow or
minor.

SEC. 4. That section 7 of chapter 196, Laws of 1919, as amended by section 5, chapter 86, Laws of 1929 (R. R. S. 9565), (Pierce 945) be amended to read as follows:

Amends § 5,
ch. 86, Laws
1929.

Section 7. Whenever any member of the fire department of any city or town shall, on account of

Hospitaliza-
tion expenses
of injured
member.

temporary physical disability, in consequence of the performance of his duty or duties, as defined in this act, be confined to any hospital or to his bed, or unable to perform his duties as such member on account of such temporary disability, and shall require nursing and medical care, the board of trustees shall provide a professional nurse and pay all necessary hospital and professional nursing expenses of such member out of the said fund; the salary of such member shall continue and be paid as other salaries are paid, while he is necessarily confined to such hospital or bed, or unable to perform his duties as a fireman on account of such temporary disability, for a period of not exceeding six months, after which period the other provisions of this act shall apply. If, however, the pension fund physician after an examination, shall decide the member will be incapacitated for a period extending beyond six months, then, in that event the board shall have the power and authority to retire such member after the first month: *Provided*, That in case of disability as herein defined, disabling the member, he shall receive his full salary for the period of six months even though such member is sooner retired; and after six months the provisions of section 5 shall apply. *Provided*, If a member shall become temporarily disabled on account of sickness as the result of the performance of his duties as herein defined, he shall be entitled to the benefits and be governed by the provisions in case of his disability by injury, except he shall not be entitled to or receive any compensation for the first five (5) days of any such sickness; after such period of five (5) days his salary shall continue for a period not exceeding six (6) months, after which the other provisions of this act shall apply.

Salary shall continue; not to exceed six months.

Power to retire such member.

Shall apply to sickness.

Amends § 6, ch. 86, Laws of 1929.

SEC. 5. That section 8 of chapter 196, Laws of 1919, as amended by section 6, chapter 86, Laws of

1929 (R. R. S. 9566, Pierce 946) be amended to read as follows:

Section 8. Whenever any member of the fire department of any city or town shall lose his life, or die from direct result of injuries received while in the performance of his duty or duties as herein defined, or shall die while eligible to retirement from such fire department on account of years of service, and shall not have been retired under the provisions of this act, and shall leave a widow, who was his wife at the time he received the injuries from which he died, or child or children under the age of eighteen years, then, upon satisfactory proof of such facts made known to the board of trustees, said board shall order and direct that a monthly pension, which shall be equal to fifty (50) per cent of the amount of salary attached to the rank held by such deceased member at the time of his death, but not exceeding one hundred twenty-five (\$125.00) dollars per month, shall be paid to his widow during her life, or if there be no such widow, then to his minor child or children until they shall have reached the age of eighteen years, and if there be no such widow, child or children then to his parents or either of them if it be proven to the satisfaction of the board of trustees that said parents or either of them were dependent upon said son for their support at the time of his death: *Provided*, If such widow, child or children or said parents shall marry, then such person so marrying shall thereafter receive no further pension from said fund.

If killed; widow to get pension.

Not to exceed \$125.00 per month.

Marriage annuls pension.

SEC. 6. That section 9 of chapter 196, Laws of 1919, as amended by section 7, chapter 86, Laws of 1929 (R. R. S. 9567, Pierce 947) be amended to read as follows:

Amends § 7, ch. 86, Laws of 1929.

Section 9. Whenever any member regularly and actively employed in the fire department of such city or town shall, after four (4) years of service in

Death from natural causes after 4 years service; widow may receive pension.

said fire department die from natural causes, or injury not caused in the performance of his duty or duties as herein defined, and for which no pension is provided for in this act, and who has not been retired for length of service or disability prior to his death, then in that event his widow, if she was his wife at the time he was stricken with his last illness, or at the time he received the injuries from which he died; or if there be no such widow, then his child or children under eighteen years of age, or if there be no such widow, child or children, then to his parents, or either of them if it be proven to the satisfaction of the board of trustees that said parents, or either of them, were dependent upon said son for their support at the time of his death, shall be entitled to the sum of one thousand (\$1,000.00) dollars from said fund: *Provided*, In case of death as above stated before four (4) years of service an amount proportionate to the time of service shall be paid to above mentioned beneficiaries: *Provided*, If the member at the time of his death had served fifteen (15) years in the fire department his beneficiaries herein named shall have the option on request to receive said one thousand (\$1,000.00) dollar payment or a monthly pension which shall be equal to one-third ($\frac{1}{3}$) of the amount of salary attached to the rank held by such member of such fire department at the time of his death, until such time as the beneficiaries shall marry or the child or children become eighteen (18) years of age, when the pension shall cease. Whenever a member shall have been regularly and actively employed in the fire department of any such city or town for a period of one (1) year, or more, and less than fifteen (15) years, and shall sustain a permanent disablement rendering him unable to continue his employment in said fire department, which disablement was not caused in the performance of his duty or duties as

Option of cash or pension.

Disability not in line of duty.

herein defined, and for which no pension is provided in this act, and who has not been retired for length of service or disability prior thereto, he shall be paid from said fund a sum equal to all sums he has paid into said fund, plus four (4) per cent interest on the amount of such payments; and whenever such member has served in said fire department fifteen (15) years or more and shall sustain a disability rendering him unable to continue his employment in said fire department, which disablement was not caused in the performance of his duty or duties as defined in this act, he shall be retired and be paid a pension from said fund which shall be equal to one-third ($\frac{1}{3}$) of the salary attached to the rank held by such member in said department at the time he suffered his disability. Upon the death of any member so retired the amount of pension which he would have received had he lived shall be paid to his widow, if such widow was his wife at the time of his retirement, such payment to be made to such widow during her life, or until she shall again marry; or if there be no such widow then such pension shall be paid to his minor child or children until they shall have reached the age of eighteen (18) years or shall sooner marry: *Provided*, That whenever such disability shall cease, such pensioner shall be restored to active duty in the rank held by him at the time of his retirement, and such pension herein provided for shall cease.

SEC. 7. That section 14 of chapter 196, Laws of 1919, as amended by section 11 of chapter 86, Laws of 1929 (R. R. S. 9572, Pierce 952) to be amended to read as follows:

Amends
§ 11, ch. 86,
Laws of
1929.

Section 14. There is hereby created in the treasury of every city and town now or hereafter coming under the provisions of this act a fund to be known as the "Firemen's Relief and Pension Fund" which shall consist of all bequests, fees, gifts, emoluments

Creation
of fund.

or donations given or paid to such fund, or any of its members, except as otherwise designated by the donor, and a monthly fee which shall be paid into the fund by each member of said fire department, including substitutes and temporarily appointed members, amounting to not less than two (2) per cent or more than four (4) per cent of his regular monthly salary, the exact percentage to be determined as hereinafter provided, the proceeds of the tax levy as provided for in this act, forty-five (45) per cent of all moneys received by the state from tax on fire insurance premiums, and the interest on investment of any portion of said fund. The moneys appropriated by the legislature of the State of Washington shall be and are allocated to the several cities and towns now or hereafter coming under the provisions of this act, in proportion to the number of paid firemen in such city or town, to be ascertained in the manner following:

Appropriation.

Shall certify annually number of paid firemen.

The secretary of the Firemen's Relief and Pension Fund board of trustees of each city and town now or hereafter coming under the provisions of this act shall within thirty (30) days after the taking effect of this amendatory act and on or before the fifteenth day of January of each year thereafter certify to the state auditor the number of paid firemen in the department in such city or town. The state auditor shall on or before the first day of March of each year issue and deliver to the treasurer of each and every city or town working or coming under the provisions of this act his warrant on the state treasurer payable from such legislation appropriation for the amount then due such city or town, and the treasurer of each such city or town shall place the amount thereof to the credit of the Firemen's Relief and Pension Fund of such city or town.

SEC. 8. That section 15 of chapter 196, Laws of 1919, as amended by section 12, chapter 86, Laws of 1929 and by section 1, chapter 132, Laws of 1933 (R. S. 9573, Pierce 953) be amended to read as follows:

Amends § 1,
ch. 132,
Laws 1933.

Section 15. The city council or city commissioners of each city or town are hereby authorized and empowered to, and shall, when requested in writing by two-thirds of the members of said board of trustees of the Firemen's Relief and Pension Fund, at the same time other levies of taxes are made as provided by the charter or laws, and in addition to the levy authorized by the charter or laws, levy a tax for the amount estimated to be required by the pension fund board of trustees, not to exceed one (1) mill on each dollar of the assessed valuation of the property in such city or town not exempt from taxation, which taxes shall be credited to the Firemen's Relief and Pension Fund. Should the amount in the fund at any time be exhausted by unforeseen circumstances, the board of trustees shall be empowered to obtain a loan from the general fund or any other fund available or budget allowance of such city or town, until the Firemen's Relief and Pension Fund can be replenished and the loan returned to the other fund. The board of trustees by a two-thirds (2/3) vote shall have power to invest all funds, or any part thereof not required for immediate use, in government, county or city bonds, or general obligation warrants of such city, to be taken in the name of the Firemen's Relief and Pension Fund of such city or town and deposited in such bank or banks or vaults together with other securities of such city or town; by the same vote the board shall have the power to sell and dispose of any securities.

City may
levy tax.

Not to
exceed one
mill.

Trustees
may borrow
money.

Empowered
to invest
funds.

SEC. 9. That section 17 of chapter 196, Laws of 1919, as amended by section 14 of chapter 86, Laws

Amends § 14,
ch. 86, Laws
1929.

of 1929 (R. R. S. 9575, Pierce 955) be amended to read as follows:

Deduction
from salary.

Section 17. It shall be the duty of the auditor or city comptroller, or officer whose duty it is to draw warrants, in making out warrants for the monthly salaries, to deduct and withhold monthly from the salary of each member of the fire department, including substitutes and temporarily appointed members two (2) per cent of such monthly salary during all the time such member may be in the employ of the fire department: *Provided, however,* That should the board of trustees of the Firemen's Relief and Pension Fund cause a tax to be levied pursuant to the provisions of section 15 of this act, the following amounts shall be deducted from the monthly salaries of all members of the fire department during the year in which said tax is levied: Two (2) per cent of said monthly salary where the tax levy is less than one-half ($\frac{1}{2}$) mill on each dollar of assessed valuation of property in such city or town, not exempt from taxation; four (4) per cent of said monthly salary where said tax levy is one-half ($\frac{1}{2}$) mill or more. It shall be the duty of the auditor or city comptroller to draw a warrant for the full amount so withheld from the firemen's salaries payable to the city treasurer and by him credited to the Firemen's Relief and Pension Fund.

May levy
tax on
salaries.

Amends § 15,
ch. 86, Laws
of 1929.

SEC. 10. That section 18 of chapter 196, Laws of 1919, as amended by section 15, chapter 86, Laws of 1929 (R. R. S. 9576, Pierce 955 a) be amended to read as follows:

Funeral
expenses
be defrayed
by fund.

Section 18. Upon the death of any active or retired member of the fire department, the board of trustees shall appropriate from the fund the sum of two hundred (\$200.00) dollars to assist in defraying the funeral expenses of such member.

SEC. 11. That section 19 of chapter 196, Laws of 1919, as amended by section 16, chapter 86, Laws of 1929 (R. R. S. 9577, Pierce 955 b) be amended to read as follows:

Amends § 16,
ch. 86, Laws
of 1929.

Section 19. The words "performance of duty and duties" whenever and wherever mentioned in this act, shall be held and construed to mean and include the performance of any work required in or about company quarters of any fire station or any other place under the direction or general orders of the chief, acting chief, or any officer having authority to so order such member to perform such work, responding to, working at, or returning from an alarm of fire, drill, going to and returning from meals in departments operating under what is known as the continuous twenty-four (24) hour system, responding to an alarm of fire, or performing any work of an emergency nature when off duty in accordance with the rules and regulation of such fire departments working under the continuous or twenty-four (24) hour system, double platoon or three (3) shifts.

Defining
"performance
of duty and
duties."

SEC. 12. Nothing contained in this act shall affect, or be construed as affecting, the validity of any act done, obligation entered into or rights accrued, or any proceedings had or pending, under the act of which this act is amendatory.

Partial
invalidity.

SEC. 13. If any section or part of this act shall be held to be unconstitutional and void, such holding shall not affect the remaining portions of the act.

Passed the Senate February 19, 1935.

Passed the House February 28, 1935.

Approved by the Governor March 9, 1935.

CHAPTER 40.

[S. B. 352.]

LEGISLATIVE EXPENSES.

AN ACT appropriating the additional sum of thirty thousand dollars (\$30,000.00), or so much thereof as may be necessary, for the expenses of the Twenty-fourth Legislature of the State of Washington; and declaring an emergency.

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

Appropriation.

SECTION 1. That there be and there is hereby appropriated out of the general fund the sum of thirty thousand dollars (\$30,000.00), or so much thereof as may be necessary, to be used for the purpose of paying the expenses of the twenty-fourth Legislature of the State of Washington convened January 14, 1935, and now in session; this sum being additional to any and all sums which may heretofore have been appropriated for such use and purpose.

Effective immediately.

SEC. 2. This act is necessary for the support of the state government and shall take effect immediately.

Passed the Senate March 8, 1935.

Passed the House March 8, 1935.

Approved by the Governor March 11, 1935.

CHAPTER 41.

[S. B. 351.]

LEGISLATIVE PRINTING.

AN ACT appropriating the additional sum of five thousand dollars (\$5,000.00), or so much thereof as may be necessary, for the printing of the Twenty-fourth Legislature of the State of Washington; and declaring an emergency.

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

Appropriation.

SECTION 1. That there be and there is hereby appropriated out of the general fund the sum of five

thousand dollars (\$5,000.00), or so much thereof as may be necessary, to pay for such printing as may be ordered by the twenty-fourth Legislature of the State of Washington, or either branch thereof, convened January 14, 1935 and now in session; this sum being additional to any and all sums which may heretofore have been appropriated for such use and purpose.

SEC. 2. This act is necessary for the support of the state government and shall take effect immediately. Effective immediately.

Passed the Senate March 8, 1935.

Passed the House March 8, 1935.

Approved by the Governor March 11, 1935.

CHAPTER 42.

[S. B. 88.]

BANKS, TRUST COMPANIES AND MUTUAL SAVINGS BANKS; CAPITAL NOTES OR DEBENTURES.

AN ACT relating to banks, trust companies and mutual savings banks; providing for the issuance of capital notes or debentures; defining the meaning thereof and construing the term capital as used herein; providing such capital notes and debentures shall be subordinate to depositors and other creditors; that capital stock may be carried on the books at less than par; that no assessment shall be levied upon the holders of capital notes or debentures; repealing all acts and parts of acts in conflict herewith.

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

SECTION 1. Capital notes or debentures, where used in this act, shall mean notes or other obligations issued by a bank, trust company or mutual savings bank, for money obtained and used as additional capital or to replace impaired capital stock; *Provided*, Such notes or other obligations are subordinate to the rights of depositors and other creditors.

Defining capital notes and debentures.

"Capital." The term "capital" where used in this act shall mean capital stock and/or capital notes.

Issuance and sale of notes. SEC. 2. With the approval of the supervisor of banking, any bank, trust company or mutual savings bank may at any time, through action of its board of directors, issue and sell its capital notes or debentures. Such capital notes or debentures shall be subordinate to the claims of depositors and other creditors.

Stock less than par. SEC. 3. Where any bank, trust company or mutual savings bank has issued and has outstanding capital notes or debentures, it may carry its capital stock on its books at a sum less than par, and it shall not be considered impaired so long as the amount of such capital notes or debentures equals or exceeds the impairment as found by the supervisor of banking.

Correction of any impairment. SEC. 4. Before such capital notes or debentures are retired or paid by the bank, trust company or mutual savings bank, any existing impairment of its capital stock must be overcome or corrected to the satisfaction of the supervisor of banking.

Not liable for assessment. SEC. 5. Such capital notes or debentures shall in no case be subject to any assessment. The holders of such capital notes or debentures shall not be held individually responsible, as such holders, for any debts, contracts or engagements of such institution, and as such holders, shall not be held liable for assessments to restore impairments in the capital of such institution.

Conflicting statutes repealed. SEC. 6. All laws or parts of laws in conflict herewith are hereby repealed.

Passed the Senate February 5, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 11, 1935.

CHAPTER 43.

[S. B. 89.]

BANKS AND TRUST COMPANIES; SUPERADDED LIABILITY
OF STOCKHOLDERS.

AN ACT relating to banks and trust companies; providing for the repayment of sums deposited with the state treasurer as superadded liability of stockholders; repealing section 4, chapter 42, Laws of 1933 (Remington's Revised Statutes, section 3229-2).

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

SECTION 1. Where a bank or trust company or any of the stockholders thereof have paid to the state treasurer in money or securities any or all of the superadded liability upon the capital stock of such bank or trust company and such bank or trust company is still a going concern, such money or securities so paid or deposited shall be repaid by the state treasurer to the persons entitled thereto.

Repayment
of sums
deposited.

SEC. 2. That section 4, chapter 42, Laws of 1933 (Remington's Revised Statutes section 3229-2) be and the same hereby is repealed.

Repeals § 4,
ch. 42, Laws
of 1933.

Passed the Senate February 5, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 11, 1935.

CHAPTER 44.

[H. B. 108.]

PLANNING COMMISSIONS: CITY, TOWN, COUNTY AND
REGIONAL PLANNING.

AN ACT relating to city, town, county and regional planning and the creation, organization, duties and powers of planning commissions.

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

SECTION 1. As used in this act the term

“Board” means the board of county commis-

Definitions.

sioners of counties in the State of Washington;

“Council” means the chief legislative body of the cities and towns of the State of Washington;

“Mayor” means the chief executive of a city or town;

“Commission” means a city, town or county planning commission;

“State council” means the state planning council of the State of Washington;

“Highways” includes streets, roads, boulevards, lanes, alleys, viaducts and other traveled ways;

“City” includes any or all incorporated cities and towns of any class in the State of Washington;

“Municipality” includes any or all counties, cities and towns of the State of Washington;

“Ex officio members” means the members of a commission chosen from among city or county officials;

“Appointive members” means all the other members of a commission.

Creation of council.

SEC. 2. If any council or board desires to avail itself of the powers conferred by this act, such council or board shall create a city or county planning commission consisting of from three to twelve members to be appointed by the mayor or chairman of the municipality and confirmed by the council or board: *Provided*, That in cities of the first class having a commission form of government consisting of three or more members, the commissioner of public works shall appoint the said planning commission, which appointment shall be confirmed by a majority of the city commissioners. The ordinance, resolution or act creating the commission shall set forth the number of members to be appointed, not more than one-third of which number may be ex officio members by virtue of office held in such municipality. The term of office for ex officio members shall correspond to their respective

Number of members.

Term of office.

tenures. The term of office for the first appointive members appointed to such commission shall be designated from one to six years in such manner as to provide that the fewest possible terms will expire in any one year. Thereafter the term of office for each appointive member shall be six years. Vacancies occurring otherwise than through the expiration of terms shall be filled for the unexpired term. Members may be removed, after public hearing, by the appointing official, with the approval of his council or board, for inefficiency, neglect of duty or malfeasance in office. The members shall be selected without respect to political affiliations and they shall serve without compensation.

Removal of
members.

SEC. 3. The commission shall elect its own chairman and create and fill such other offices as it may determine it requires. The commission shall hold at least one regular meeting in each month for not less than nine months in each year. It shall adopt rules for transaction of business and shall keep a written record of its meetings, resolutions, transactions, findings and determinations, which record shall be a public record.

Organization
of commis-
sion.

SEC. 4. The expenditures of any commission or regional commission authorized and established under this act, exclusive of gifts, shall be within the amounts appropriated for the purpose by the council or board. Within such limits, any such commission is authorized to employ such employees and expert consultants as are deemed necessary for its work.

Expendi-
tures.

SEC. 5. The council or board of any municipality is hereby authorized and empowered to provide for the preparation by its commission and the adoption and enforcement of coordinated plans for the physical development of such municipality. For this purpose such council or board, in such measure as is deemed reasonably necessary or requisite in the

Development
of municipi-
palities.

interest of health, safety, morals and the general welfare, upon recommendation by its commission, by general ordinances of the city or general resolution of the board, may regulate and restrict the location and the use of buildings, structures and land for residence, trade, industrial and other purposes; the height, number of stories, size, construction and design of buildings and other structures; the size of yards, courts and other open spaces on the lot or tract; the density of population; the set back of buildings along highways, parks or public water frontages; and the subdivision and development of land. The local legislative body of any city where such ordinances are in effect, may, on the recommendation of its commission, when such action is deemed necessary, provide for the appointment of a board of adjustment, to make, in appropriate cases and subject to appropriate conditions and safeguards established by ordinance, special exceptions in harmony with the general purpose and intent and in accordance with general or specific rules therein contained.

Creation of
board of
adjustment.

SEC. 6. For any or all of such purposes any such council or board, on recommendation of its commission, may divide the municipality or any portion thereof into districts of such size, shape and area, or may establish such official map or maps, or development plans for the whole or any portion of the area of such municipality as may be deemed best suited to carry out the purposes of this act; and within such districts it may regulate and restrict the erection, construction, reconstruction, alteration, repair or use of buildings, structures or land.

Division of
municipality.

SEC. 7. All such regulations shall be worked out as parts of a comprehensive plan which each commission shall prepare for the physical and other generally advantageous development of such munic-

Preparation
of plan.

ipality and shall be designed, among other things, to encourage the most appropriate use of land throughout the municipality; to lessen traffic congestion and accidents; to secure safety from fire; to provide adequate light and air; to prevent overcrowding of land; to avoid undue concentration of population; to promote a coordinated development of the unbuilt areas; to encourage the formation of neighborhood or community units; to secure an appropriate allotment of land area in new developments for all the requirements of community life; to conserve and restore natural beauty and other natural resources; to facilitate the adequate provision of transportation, water, sewerage and other public uses and requirements.

SEC. 8. The commission may recommend to its council or board the plan so prepared as a whole, or may recommend parts of the plan by successive recommendations, said parts corresponding with geographic or political sections, divisions or subdivisions of the municipality, or with functional subdivisions of the subject matter of the plan, or in the case of counties, may correspond with suburban settlement or arterial highway areas; and may prepare and recommend any amendment or extension thereof or addition thereto. Before the recommendation of the initial plan to the municipality the commission shall hold at least one public hearing thereon, giving notice of the time and place by one publication in a newspaper of general circulation in the municipality and in the official gazette, if any, of the municipality. A copy of the ordinance or resolution adopting or embodying such plan or any part thereof or any amendment thereto, duly certified as a true copy by the clerk of such municipality, shall be filed with the county auditor. A like certified copy of any map or plat referred to or adopted by the ordinance or resolution shall like-

Recommendation of plans.

Public hearing.

Copy of ordinance filed.

wise be filed with the county auditor. The auditor shall record the ordinance or resolution and keep on file the map or plat.

Ordinance
may be
amended.

SEC. 9. Any ordinance or ordinances, resolution or resolutions, adopting any such plan or regulations, or any part thereof, may be amended, supplemented, changed or modified by subsequent ordinance or resolution adopted by the council or board upon recommendation of or with the concurrence of the commission.

Power of
commission.

SEC. 10. Any such commission is authorized and empowered to act as the research and fact finding agency of city or county. To that end it may make such surveys, analyses, researches and reports as are generally authorized or requested by its council or board, or by the state council with the approval of its council or board. Any such commission, upon such request or authority, is further empowered and authorized:

(1) to make inquiries, investigations and surveys concerning the resources of the county;

(2) to assemble and analyze the data thus obtained and to formulate plans for the conservation of such resources and the systematic utilization and development thereof;

(3) to make recommendations from time to time as to the best methods of such conservation, utilization and development;

(4) to cooperate with other commissions, with the state council and with other public agencies of the municipality, state and United States in such planning, conservation and development; and

(5) in particular to cooperate with and aid the state council within its territorial limits in the preparation of the state master plan provided for in section 3, chapter 54 of the Special Session Laws of 1933, and in advance planning of public works programs.

SEC. 11. The commissions of two or more adjoining counties, together with the boards of such counties, are hereby empowered to cooperate in the formation of a regional planning commission for the making of a regional plan for the region defined as may be agreed upon by the said commissions and boards. Any such regional commission, when requested by the commissions of its region or by the state council, is further authorized and empowered to perform any of the other duties for its region that are specified in section 10 hereof for city and county commissions. The number of members of such regional commission, their method of appointment and the proportion of the cost of such regional planning, surveys and studies to be borne respectively by the various counties in the region, shall be such as may be agreed upon by said commissions and boards.

Regional
planning
commission.

SEC. 12. Nothing herein contained shall be deemed to limit the right of self-governing cities of the first class to extend or enlarge the membership, duties or powers of its commission, beyond those prescribed in this act.

Extension
of powers.

Passed the House March 4, 1935.

Passed the Senate March 2, 1935.

Approved by the Governor March 11, 1935.

CHAPTER 45.

[H. B. 228.]

KEEPING AND DEPOSIT OF PUBLIC FUNDS.

AN ACT relating to the deposit of public funds in banks by city treasurers, providing for the rate of interest thereon, creating city finance committees, prescribing the duties of such committees, amending sections 5569 and 5572 of Remington's Revised Statutes, amending chapter 103 of the Laws of 1905 by adding a new section thereto to be known as section 4, amending chapter 22 of the Laws of 1907 by adding a new section thereto to be known as section 5, and declaring an emergency.

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

Amends
§ 5569 Rem.
Rev. Stat.

SECTION 1. That section 5569 of Remington's Revised Statutes be amended to read as follows:

Deposit of
funds.

Section 5569. Before any such designation shall become effectual and entitle the treasurer to make deposits in such bank or banks, the bank or banks so designated shall, within ten (10) days after the same is filed with the comptroller, file with the comptroller of such city a contract with the said city wherein said bank shall agree to pay such rate of interest on the cash daily balance of all municipal funds kept by such treasurer in said bank, while acting as such depository, as shall be fixed from time to time by the city finance committee; such payments to be made monthly to said city while said deposit continues in said depository; said contract shall run to said city and be in such form as shall be approved by the mayor and corporation counsel; and such bank shall also file with the comptroller of such city a surety bond or bonds to such city to the amount of the deposits of such city that may be carried in such bank, conditioned for the prompt payment thereof on checks duly drawn by the said treasurer; or in lieu thereof shall deposit with the said comptroller good and sufficient municipal,

Interest on
funds.

Surety bond
or sufficient
security
required.

school district, county or state bonds or warrants, United States bonds or local improvement bonds or warrants, or public utility bonds or warrants, issued by or under the authority of any municipality of the state for water power or light plants or maintenance, replacements or additions thereof or any domestic railway, industrial or public utility bonds as provided for in section 5549 upon which principal or interest is not in default at the time of such deposits. Such surety bonds or securities shall be such form as shall be approved by the corporation counsel of such city and the sufficiency of such surety bonds or such securities shall be approved by the mayor and comptroller of such city. When such bonds have been duly approved and filed with the comptroller of said city, he shall immediately certify to the city treasurer the amount of bonds or securities filed by such bank or banks, whereupon the city treasurer shall be authorized to make deposits in such bank up to the amount of surety bonds or securities, so filed: *And provided further*, That in the event repayment of deposits in any such depository is insured by the Federal Deposit Insurance Corporation, or by any other corporation, agency or instrumentality organized under and acting under and pursuant to the laws of the United States of America, the execution and filing of a bond with such treasurer shall be required only for so much of the designated maximum amount of deposits as such designated maximum amount exceeds the amount of such insurance, and if such depository elects to deposit securities in lieu of such bond, it shall be required to deposit securities only to the amount necessary to secure the excess of the moneys on deposit with it over the amount covered by such insurance.

Approval of surety.

Depository insured.

SEC. 2. That chapter 103 of the Session Laws of 1905 be amended by adding a new section to be known as section 4, to read as follows:

Amends and adds to ch. 103, Laws 1905.

City finance
committee.

Duties.

Section 4. The president of the city council (the mayor, in those cities having a commission form of government), the city treasurer, and the city comptroller (or the city controller or the city auditor as the case may be) ex officio, shall constitute the city finance committee. The city treasurer shall act as chairman of the committee and the city comptroller (or the city controller or city auditor as the case may be) as secretary thereof, and the office of the committee shall be in the office of the city comptroller (or the city controller or the city auditor as the case may be). The committee shall keep a full and complete record of its proceedings in appropriate books of record and all such records and all correspondence relating to the committee shall be kept in the office of the city comptroller (or the city controller or the city auditor as the case may be) and shall be open to public inspection. The committee shall make appropriate rules and regulations for the carrying out of the provisions of this act, not inconsistent with law.

Amends
§5572, Rem.
Rev. Stat.

SEC. 3. That section 5572 of Remington's Revised Statutes be amended to read as follows:

Sufficient
security
required.

Section 5572. Before any such designation shall entitle the treasurer to make deposits in such bank or banks, the bank or banks so designated shall within ten (10) days after the same is filed with the comptroller or town clerk, file with the comptroller or town clerk of such city or town a surety bond to such city or town in the maximum amount of deposits designated by said treasurer to be carried in such bank, conditioned for the prompt payment thereof on checks fully drawn by the treasurer, which surety bond shall be approved by the mayor and comptroller or town clerk of said city or town, or in lieu thereof shall deposit with the treasurer any of the following enumerated securities if there has been no default in the payment of principal or

interest thereon, the aggregate market value of which shall not be less than the amount required in said deposit: (1) bonds, notes or other obligations constituting a general obligation of the United States or any state thereof; (2) direct and general obligation bonds, notes or warrants issued by any county, city, school district or port district of the State of Washington or of any other state of the United States having the power to levy taxes for the payment of principal and interest thereof; (3) bonds of any municipality of the State of Washington, for the payment of which the entire revenues of the city's water system, power and light system, or both, less maintenance and operating costs, are irrevocably pledged, even though such bonds are not general obligations of such city; (4) domestic railway, industrial and public utility bonds currently quoted on the New York stock exchange; and (5) local improvement bonds and warrants issued under chapter 26 of title 60 (sec. 9351-1 et seq.); *Provided*, That any surety bond or securities offered to qualify any bank as a depository for the funds of any city or town shall not be considered sufficient unless and until the same be approved by the mayor and comptroller or town clerk of said city or town. Such banks shall also at the same time file with said comptroller or town clerk a contract with said city or town wherein said bank shall agree to pay such rate of interest on the average daily balances where such balances exceed one thousand dollars (\$1,000) of all municipal funds kept by such treasurer in said bank, while acting as such depository, as shall be fixed from time to time by the city finance committee; such payments to be made monthly to said city or town while said deposits continue in said depository; said contracts shall run to said city or town and be in such form as shall be approved by the treasurer, mayor and corporation counsel: *And provided further*, That in the event repayment of

In lieu of
surety bond.

Approval of
securities
or bond
necessary.

Payment of
interest on
deposits.

Depository
insured.

deposits in any such depository is insured by the Federal Deposit Insurance Corporation, or by any other corporation, agency or instrumentality organized under and acting under and pursuant to the laws of the United States of America, the execution and filing of a bond with such treasurer shall be required only for so much of the designated maximum amount of deposits as such designated maximum amount exceeds the amount of such insurance, and if such depository elects to deposit securities in lieu of such bond, it shall be required to deposit securities only to the amount necessary to secure the excess of the moneys on deposit with it over the amount covered by such insurance.

Amends and
adds to ch.
22, Laws
1907.

SEC. 4. That chapter 22 of the Session Laws of 1907 be amended by adding a new section to be known as section 5, to read as follows:

City finance
committee.

Section 5. The mayor, the city treasurer and one member of the city council or the commission, as the case may be, ex officio, shall constitute the city finance committee. The member of the city council or the commission, as the case may be, shall be appointed by the council or commission and shall hold his office as a member of the city finance committee at the pleasure of the council or commission. The mayor shall act as chairman of the committee and the city treasurer as secretary thereof and the office of the committee shall be in the office of the city treasurer. The committee shall keep a full and complete record of its proceedings in appropriate books of record and all such records and all correspondence relating to the committee shall be kept in the office of the city treasurer and shall be open to public inspection. The committee shall make appropriate rules and regulations for the carrying out of the provisions of this act, not inconsistent with law.

Duties.

SEC. 5. 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 28, 1935.

Passed the Senate March 7, 1935.

Approved by the Governor March 11, 1935.

CHAPTER 46.

[H. B. 262.]

COUNTY DEPOSITARIES.

AN ACT relating to the deposit of public funds in banks by the several county treasurers of this state and repealing section 4 of chapter 45 of the Laws of the Extraordinary Session of 1933.

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

SECTION 1. That section 4 of chapter 45 of the Laws of the Extraordinary Session of 1933 be and the same is hereby repealed.

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 28, 1935.

Passed the Senate March 7, 1935.

Approved by the Governor March 11, 1935.

CHAPTER 47.

[H. B. 353.]

OYSTER LANDS AND OYSTER PLANTING.

AN ACT relating to oyster lands and repealing chapters XXIV (24) and XXV (25) of the Laws of 1895, and declaring that this act shall take effect immediately.

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

Repeals ch.
24 and 25,
Laws of
1895.

SECTION 1. That chapters XXIV (24) and XXV (25) of the Laws of 1895, pages 36 to 41, are hereby repealed: *Provided*, That nothing herein shall be construed as affecting any rights acquired under said acts repealed, or either thereof, or the state's reversionary interests therein: *And provided further*, That the commissioner of public lands may complete any applications properly filed in his office under the provisions of said chapter XXIV (24) prior to the date upon which this act takes effect.

Effective im-
mediately.

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

Passed the House February 21, 1935.

Passed the Senate March 7, 1935.

Approved by the Governor March 11, 1935.

CHAPTER 48.

[H. B. 5.]

CHIROPODY.

AN Act relating to the practice of chiropody, defining "educational requirements therefor" and providing for the suspension and renewal of certificates to practice chiropody, extending the right to practice to practitioners of other states, amending sections 3, 4, 6 and 10 of chapter 38 of the Laws of 1917, and section 10 of chapter 120 of the Laws of 1921.

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

SECTION 1. That section 4 of chapter 38 of the Laws of 1917, as amended by section 2 of chapter 120 of the Laws of 1921, be amended to read as follows:

Amends § 2,
ch. 120,
Laws 1921.

Section 4. Applicants for a certificate to practice chiropody shall file satisfactory evidence of having pursued in any recognized, legally chartered school or schools of chiropody, a course of instruction covering a total of at least three thousand three hundred sixty (3360) scholastic hours, and including the following minimum requirements:

Minimum re-
quirements.

Anatomy	205	hours
Histology	96	"
Physiology	128	"
Pathology	154	"
Bacteriology	96	"
Pharmacy	30	"
Materia Medica.....	117	"
Chemistry	154	"
Dermatology	77	"
Neurology	60	"
Chiropodal Medicini.....	60	"
Surgery	154	"
Chiropody	1100	"
Foot Orthopedica	542	"
Shoe Therapy	36	"
Physio-Therapy	154	"
Roentgenology	57	"
Hygiene and Sanitation.....	51	"
Ethics	51	"
Cultural	38	"
 Total	 3360	 hours

Examination.

Examinations shall be in the English language and shall be written and clinical. A minimum of ten questions on each subject shall be given.

The examinations shall embrace the subjects of histology, surgery, hygiene, dermatology, anatomy, physiology, chemistry, bacteriology, pathology, diagnosis and treatment, materia medica, therapeutics, and clinical chiropody, and such added subjects as shall be pertinent to chiropody.

Licenses.

SEC. 2. Licenses for the practice of chiropody shall be issued by the director of licenses without examination, to all persons who shall within ten days from the taking effect of this act have and maintain a fixed place of business with the necessary facilities for the sterilization of instruments, and who shall at the time of making application file with the said director an affidavit to the effect that he or she had such fixed place of business, and is a resident of the state and had been engaged in the practice of chiropody in this state for at least three years prior to 1917. The application for said license shall be accompanied by an affidavit of reputable persons to the effect that they are acquainted with the applicant and believe him or her to be a person of good moral character. In addition thereto, the applicant shall give satisfactory reasons to the director of licenses why he failed to register since chapter 38 of the Session Laws of 1917 went into effect. Said applicant shall at the time of making application pay to the said director of licenses the sum of twenty-five dollars (\$25.00): *Provided, however,* That nothing herein contained shall be construed to in anywise modify, repeal or alter the provisions of section 3 of chapter 38 of the Laws of 1917, except as herein contained.

Application for license.**Modification.****Amends ch. 120, Laws 1921.**

SEC. 3. That section 6 of chapter 38 of the Laws of 1917 as amended by chapter 120 of the Laws of 1921, be amended to read as follows:

Section 6. Before any person shall be permitted to take an examination for the issuance of a license under the provisions of this act he or she shall furnish the director of licenses with satisfactory proof that he or she is twenty-one years of age or over, and of good moral character, and that he or she has received a diploma or certificate of graduation from a legally incorporated, regularly established and recognized school of chiropody within the states, territories, districts and provinces of the United States, or within any foreign country, having as a minimum requirement not less than three thousand three hundred sixty (3360) scholastic hours given over a period of three (3) years, with personal attendance. Said school shall not be of lower than grade B. Recognition of such a school is held to be official recognition by the Council of Education of the National Association of Chiropodists: *Provided*, That each applicant shall have, prior to the beginning of his or her course in chiropody or registration or matriculation in recognized school of chiropody, as a minimum requirement a four (4) years' course in a recognized and accredited high school, academy, its equivalent.

Educational requirements.

SEC. 4. That section 10 of chapter 38 of the Laws of 1917 as amended by section 6 of chapter 120 of the Laws of 1921, be amended to read as follows:

Amends § 6, ch. 120, Laws of 1921.

Section 10. It shall be deemed prima facie evidence of the practice of chiropody or as holding himself out as a practitioner of chiropody within the meaning of this act for any person to treat in any manner the human foot by medical, surgical or mechanical means or appliances, or to use the title "chiropodist" or any other words or letters which designate or tend to designate to the public that the person so treating or holding himself out to treat, is a chiropodist: *Provided, however*, That nothing

Practice of chiropody.

herein contained shall prohibit a duly licensed physician or surgeon from treating the human foot by medical, surgical or mechanical means of [or] appliances.

Amends § 10, ch. 120, Laws of 1921.

SEC. 5. That section 10 of chapter 120 of the Laws of 1921 be amended to read as follows:

New section added to ch. 38, Laws 1917.

Section 10. That there be added to chapter 38 of the Laws of 1917 a new section to be designated as section 24 and to read as follows:

Fee for license.

Section 24. Applicants registered or certified by examiners of other states where requirements are equal to those of this state may, upon the payment of a fee of One Hundred Dollars (\$100.00), be granted a certificate without examination: *Provided, however,* That the provisions of this section shall be extended only to those states which extend to this state the same privilege.

Extension of this act.

Passed the House February 15, 1935.

Passed the Senate March 6, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 49.

[H. B. 109.]

QUIT CLAIMING OF CERTAIN LANDS BY STATE.

AN ACT authorizing and directing a conveyance by quit-claim deed in behalf of the State of Washington to the estate of J. H. Payne, deceased, of certain real estate.

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

Conveyance.

SECTION 1. That the governor is hereby authorized and directed, in the name of the State of Washington, to execute and deliver a good and sufficient quit-claim deed to the estate of J. H. Payne, deceased, which deed shall be attested by the secretary of state, covering the following described real estate,

situate in King county, which was conveyed to the State of Washington by one J. H. Payne, widower, now deceased, by deed dated January 29, 1929, and recorded in Volume 1423 of Deeds, at page 373, records of King county, Washington, for the purposes of right of way for State Road No. 2, but which real estate was never used for said purposes and is now abandoned:

A tract of land in lot 16 of block 5, of the recorded plat of Fall City, Washington, being more particularly described as follows:

The southwesterly five (5) feet of lot 16, block 5, plat of Fall City, Washington, and containing 0.02 acres, more or less. Description.

Passed the House February 5, 1935.

Passed the Senate March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 50.

[H. B. 110.]

QUIT CLAIMING OF CERTAIN LANDS BY STATE.

AN ACT authorizing and directing a conveyance by quit-claim deed in behalf of the State of Washington to the Great Northern Railway Company of certain real estate.

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

SECTION 1. That the governor is hereby authorized and directed, in the name of the State of Washington, to execute and deliver a good and sufficient quit-claim deed to the Great Northern Railway company, which deed shall be attested by the secretary of state, and is covering the following described real estate situate in Chelan county, which real estate is now the property of the State of Washington, and named in a certain tripartite agreement dated December 29, 1930, between the State of Washington, Conveyance.

County of Chelan and the Great Northern Railway company, as a part of the consideration for an easement granted by the said railway company for a right of way for the present traveled State Road No. 10 in said Chelan county; said certain real estate being no longer needed for purposes of the highway named due to a change of alignment and routing of the said road:

Description.

A strip of land containing 1.52 acres, more or less, situated in government lot 6 and the southwest quarter of the northwest quarter (SW $\frac{1}{4}$ of NW $\frac{1}{4}$), section 29, township 25 north, range 21 east, Willamette Meridian, being 25 feet in width and extending northerly and southerly parallel and adjacent to the westerly edge of the Great Northern Railway company's right of way as located in said section 29, and being more particularly described as follows, to-wit:

Beginning at a point on the westerly edge of the Great Northern Railway company's right of way, which point is north 65°45' west, 50.0 feet from a point on the center line of the Great Northern Railway known and designated as station numbered seven hundred thirty-four plus twenty (734+20); thence run north 24°15' east, following the westerly boundary line of the Great Northern Railway company's right of way a distance of 525.1 feet to a point that is 50.0 feet distant and north 65°45' west, from a point on the center line of the Great Northern Railroad known and designated as station numbered seven hundred thirty-nine plus forty-five point one (739+45.1); thence north 13°53' west, 138.9 feet; thence south 24°15' west, 688.4 feet; thence south 65°45' east, 25.0 feet to the point of beginning as aforesaid, said strip being as shown in red color on attached print marked Exhibit "A," which said print is to be furnished by the department of high-

ways of the State of Washington, and to be attached to and made a part of said quit-claim deed.

Passed the House February 5, 1935.

Passed the Senate March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 51.

[H. B. 111.]

QUIT CLAIMING OF CERTAIN LANDS BY STATE.

AN ACT authorizing and directing a conveyance by quit-claim deed in behalf of the State of Washington to Olive Sunde and Ruby Christenson of certain real estate.

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

SECTION 1. That the governor is hereby authorized and directed, in the name of the State of Washington, to execute and deliver a good and sufficient quit-claim deed to Olive Sunde, a widow, and Ruby Christenson, sole heirs-at-law of the estate of C. K. Sunde, deceased, which deed shall be attested by the secretary of state, and is covering the following described real estate situate in King county, which real estate was attempted to be conveyed to the State of Washington by deed dated the 5th day of January, 1933 and recorded in Volume 1539, page 226 of deeds with the county auditor of King county, Washington, on March 6, 1933, but for which deed no consideration has been paid by the State of Washington and which certain real estate is not needed for purposes of State Road No. 2 due to a change in the alignment and routing of said road:

Conveyance.

A strip of land 100 feet wide, being 50 feet on the northwesterly side and 50 feet on the southeasterly side of the center line of State Road No. 2, Bothell to Hollywood section, as surveyed over and across "the east 792 feet of the north 203.5 feet of the

Description.

northeast quarter (NE $\frac{1}{4}$) of northwest quarter (NW $\frac{1}{4}$), section 8, township 26 north, range 5 east W. M. and being tax lot 127," the above strip and parcel of land being as shown in green color on a blue print map to be furnished by the department of highways of the State of Washington and attached to and made a part of said quit-claim deed.

Passed the House February 5, 1935.

Passed the Senate March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 52.

[H. B. 112.]

QUIT CLAIMING OF CERTAIN LANDS BY STATE.

AN ACT authorizing and directing a conveyance by quit-claim deed in behalf of the State of Washington to the Great Northern Railway Company of certain real estate.

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

SECTION 1. That the governor is hereby authorized and directed, in the name of the State of Washington, to execute and deliver a good and sufficient quit-claim deed to the Great Northern Railway company, which deed shall be attested by the secretary of state, and is covering the following described real estate situate in Chelan county, which real estate is now the property of the State of Washington, and named in a certain tripartite agreement dated April 11, 1930, between the State of Washington, county of Chelan and the Great Northern Railway company, as a part of the consideration for an easement granted by the said railway company for a right of way for the present traveled State Road No. 10 in said Chelan county; said certain real estate being no longer needed for purposes of the highway named due to a change of alignment and routing of the said road:

Conveyance.

Certain tracts or parcels of land situated within the northeast quarter ($NE\frac{1}{4}$) of section 10, and the southeast quarter ($SE\frac{1}{4}$) of section 3, all in township 23 north, range 20 east, W. M., being more particularly described as follows:

Description.

A strip or parcel of land 60 feet wide in government lot 1 of section 10, township and range aforesaid, beginning at a line drawn at right angles easterly from the center line of railway of the Great Northern Railway company as said center line of railway is now located and established through a point on said center line of railway known and designated as station numbered two hundred five plus naught naught (205+00) and extending northerly for a distance of 300 feet to a line drawn at right angles easterly from said center line of railway at a point known and designated as station numbered two hundred eight plus naught naught (208+00), the westerly boundary of said strip or parcel of land being 35 feet easterly from and parallel to, said center line of railway; at said station numbered two hundred eight plus naught naught (208+00) said strip or parcel of land decreases to 40 feet in width; thence extending northerly for a distance of 635 feet to a line drawn at right angles easterly from said center line of railway at a point known and designated as station numbered two hundred fourteen plus thirty-five (214+35), at which point said strip or parcel of land increases to 60 feet in width, and extending northerly to an intersection with the north line of said government lot 1, the westerly boundary of said strip or parcel of land being 50 feet easterly from and parallel to said center line of railway; also

A strip or parcel of land in section 3, township 23 north, range 20 east, W. M., extending in a northerly and southerly direction, a part of said strip or parcel of land being 40 feet in width and a part thereof being 60 feet in width, said strip or parcel of

land commencing at a line drawn at right angles easterly from the center line of railway of the Great Northern Railway company as said center line of railway is now located and established through a point in said center line of railway known and designated as station numbered two hundred fifteen plus ninety-five (215+95); thence extending northerly on the easterly side of and adjacent to the right of way to a point therein known and designated as station numbered two hundred twenty-four plus twelve (224+12), all the above described strips or parcels of land being as shown in green color on a print to be furnished by the department of highways of the State of Washington and attached to and made a part of said quit-claim deed.

Passed the House February 5, 1935.

Passed the Senate March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 53.

[H. B. 113.]

QUIT CLAIMING OF CERTAIN LANDS BY STATE.

AN Act authorizing and directing a conveyance by quit-claim deed in behalf of the State of Washington to the Great Northern Railway Company of certain real estate.

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

Conveyance. SECTION 1. That the governor is hereby authorized and directed, in the name of the State of Washington, to execute and deliver a good and sufficient quit-claim deed to the Great Northern Railway company, which deed shall be attested by the secretary of state, and is covering the following described real estate situate in Chelan county, which real estate is now the property of the State of Washington, and named in a certain tripartite agreement

dated June 7, 1932, between the State of Washington, County of Chelan and the Great Northern Railway company, as a part of the consideration for an easement granted by the said railway company for a right of way for the present traveled State Road No. 10 in said Chelan county; said certain real estate being no longer needed for purposes of the highway named due to a change of alignment and routing of the said road:

All that part of lot 2, section 33, township 26 north, range 21 east of the Willamette Meridian, being a strip of land 60 feet wide, more or less, lying southeasterly of a line perpendicular to the center line of the present main track of the Great Northern Railway company at survey station 1056-75 and extending southwesterly from a line parallel to and distant 50 feet northeasterly from said center line to the easterly line of the proposed highway, as shown on the attached print marked Exhibit "A," and containing 0.09 acres, more or less; also

Description.

All that part of the south half of lot 4, section 29, township 26 north, range 21 east of Willamette Meridian, lying northeasterly of the present right of way line of the said Great Northern Railway company and southwesterly of a line parallel to and distant 50 feet northeasterly from the proposed center line of the said railway company's main track, as shown on said attached print marked Exhibit "A," and containing 0.52 acres, more or less; also

All that part of the north half of lot 4, section 29, township 26 north, range 21 east of the Willamette Meridian, lying northeasterly of the present right of way line of the said Great Northern Railway company, and containing 1.14 acres, more or less; also

All that part of the southwest quarter of the southeast quarter (SW $\frac{1}{4}$ of SE $\frac{1}{4}$), section 29,

township 26 north, range 21 east of the Willamette Meridian, lying northeasterly of the present right of way line of the said Great Northern Railway company, and containing 0.01 acres, more or less; also

All that part of lot 3, section 29, township 26 north, range 21 east of the Willamette Meridian, lying northeasterly of the present right of way line of the said Great Northern Railway company and south of a line perpendicular to the center line of the present main track of said railway company at survey station 1090+60, and containing 1.22 acres, more or less; also

All that part of said lot 3, section 29, township 26 north, range 21 east of the Willamette Meridian, being a strip of land 60 feet wide adjacent to the present right of way of the said Great Northern Railway company on the northeasterly side thereof and lying between two lines perpendicular to the center line of the present main track of the said Great Northern Railway company at survey stations 1092+20 and 1090+60, and containing 0.21 acres, more or less; also

All that part of said lot 3, section 29, township 26 north, range 21 east of the Willamette Meridian, being 40 feet wide, more or less, lying southeasterly of a line perpendicular to the center line of the present main track of the said Great Northern Railway company at survey station 1092+20 and extending southwesterly from a line parallel to and distant 50 feet northeasterly from said center line of the present main track to the easterly line of the proposed highway, as shown on the attached print marked Exhibit "A," and containing 0.08 acres, more or less, all of the above described strips or parcels of land being as shown in red color on said Exhibit "A," which said print is to be furnished by the department of highways of the State of Wash-

ington and to be attached to and made a part of said quit-claim deed.

Passed the House February 5, 1935.

Passed the Senate March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 54.

[H. B. 326.]

HIGHWAYS: PACIFIC OCEAN TIDELANDS.

AN ACT making the tide lands along the shore and beach of the Pacific ocean in Jefferson and Clallam counties a public highway, and declaring an emergency.

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

SECTION 1. That the tide lands along the shore and beach of the Pacific Ocean from the mouth of the Queets river north to Cape Flattery in the State of Washington, excepting, however, such rights as may have been conveyed by the state through deeds covering the second class tide lands in front of section 24, township 31 north, range 16 west, Willamette Meridian, be and the same are hereby declared a public highway forever and as such highway shall remain forever open to the use of the public.

Declaration.

SEC. 2. No part of the tide lands along the said shore and beach shall ever be sold or otherwise disposed of, or leased for any purpose other than the extraction of petroleum and gas.

Restriction
as to uses.

SEC. 3. No leases, except those issued for extraction of petroleum and gas, now existing on or for any part or parts of said tide lands along said shore and beach shall be renewed or extended.

No. leases
renewed.

SEC. 4. All laws or parts of laws of the State of Washington in conflict with this act are hereby repealed.

Conflicting
statutes
repealed.

Effective immediately.

SEC. 5. An emergency exists and this act shall take effect immediately.

Passed the House February 14, 1935.

Passed the Senate March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 55.

[H. B. 325.]

APPRAISAL OF PUBLIC LANDS.

AN ACT relating to the appraisal of state lands, tide or shore lands belonging to the state, materials thereon or on beds of navigable waters belonging to the state, amending chapter 255 of the Laws of 1927, and repealing certain acts relating thereto.

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

Amends and adds to ch. 255, Laws 1927.

SECTION 1. That chapter 255 of the Laws of 1927 be amended by adding thereto a new section, to be known as section 29, in lieu of section 29 of that act vetoed by the governor, to read as follows:

Appraisal before sale.

Section 29. In no case shall any lands granted to the state for educational purposes be offered for sale unless the same shall have been appraised by the board of state land commissioners within ninety (90) days prior to the date fixed for the sale, and in no case shall any other state lands, except capitol building lands, or tide or shore lands belonging to the state, or any materials on any state lands, except capitol building lands, or on any tide or shore lands, or the beds of navigable waters belonging to the state, be offered for sale unless the same shall have been appraised by the commissioner of public lands within ninety (90) days prior to the date fixed for the sale.

Exceptions.

SEC. 2. That section 11 of chapter LXXXIX (89) of the Laws of 1897, pages 235 to 236, and sec-

tion 2 of chapter 223 of the Laws of 1909, pages 758 to 760 (section 7852 of Remington's Compiled Statutes; section 6349 of Pierce's Code) are hereby repealed: *Provided*, That such repeal shall not be construed as affecting any act done, or right acquired, or obligation incurred, or proceeding had or pending, under said sections repealed, or either of them.

Repeals § 11,
ch. 89,
Laws 1897
and § 2,
ch. 223,
Laws 1909.

Proviso.

Passed the House February 14, 1935.

Passed the Senate March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 56.

[H. B. 328.]

SALE OF CERTAIN PUBLIC LAND FOR CEMETERY PURPOSES.

AN Act relating to the sale of a tract of state land for cemetery purposes.

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

SECTION 1. The commissioner of public lands is hereby authorized and directed to offer for sale and sell at public auction in the manner provided by law, after appraisal by the board of state land commissioners, the following described land, to-wit:

Authoriza-
tion of sale.

That part of the SW $\frac{1}{4}$ of NW $\frac{1}{4}$ of section 6, township 33 north, range 24 east, W. M., described as follows:

Descriptions.

Beginning at the northwest corner of said SW $\frac{1}{4}$ of NW $\frac{1}{4}$ and running thence east 4.00 chains, south 5.00 chains, west 4.00 chains and north 5.00 chains to said point of beginning, containing an area of 2.00 acres, the said land now being used for cemetery purposes.

Passed the House February 14, 1935.

Passed the Senate March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 57.

[H. B. 329.]

DISPOSITION OF IMPROVEMENTS ON PUBLIC LANDS.

AN ACT relating to the disposition of improvements on state lands and amending section 34, chapter 255, Session Laws of 1927.

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

Amends § 37,
ch. 255,
Laws 1927.

SECTION 1. That section 37, chapter 255, of the Session Laws of 1927 (section 7797-37 Remington's Compiled Statutes, 1927 Supplement), be amended to read as follows:

Deposit of
appraised
value.

Section 37. If the purchaser of state lands be not the owner of the improvements thereon, he shall deposit with the officer making the sale, at the time of the sale, the appraised value of such improvements, and if it be found by the commissioner of public lands that the owner of such improvements was not holding adversely to the state at the time of the making thereof, or that said improvements were placed upon the land in good faith by a lessee of the state whose lease had not been cancelled or become subject to cancellation for any cause, or that such improvements were placed upon the land by mistake, then the commissioner shall pay to the owner of said improvements the sum so deposited, but if it be found that such improvements were made by persons holding or claiming adversely to the state, or by persons without license or lease from the state, or by a lessee or contract holder who had not complied with the terms of his lease or contract, or by a lessee or other person with intent to defraud the state or the intending purchaser of the land from the state, then the sum so deposited shall be paid into the state treasury to be placed to the credit of the fund into which the proceeds

Payment
for improve-
ments.

derived from the sale of the land should be paid: *Provided*, That when the improvements are owned by the state in accordance with the provisions of this section or have been acquired by the state by escheat or operation of law in accordance with the provisions of section 7797-154, Remington's Com- Sale of.
 piled Statutes, 1927 Supplement, the purchaser may, in case of sale, pay for such improvements in equal annual installments at the same time, and with the same rate of interest on deferred payments, as the installments of the purchase price of the land are paid, and under such rules and regulations regarding use and care of said improvements as may be fixed by the commissioner of public lands.

Passed the House February 14, 1935.

Passed the Senate March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 58.

[H. B. 331.]

NATIONAL FORESTS; ACQUISITION OF STATE LANDS BY UNITED STATES.

AN ACT expressing the consent of the legislature of the State of Washington to the acquisition of lands in the state under the provisions of the act of congress entitled "An act to enable any state to cooperate with any other state or states, or with the United States, for the protection of the watersheds of navigable streams and to appoint a commission for the acquisition of lands for the purpose of conserving the navigability of navigable rivers," approved March 1, 1911, as amended.

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

SECTION 1. The Legislature of the State of Washington hereby consents to the acquisition by the United States by purchase or gift of such lands in the State of Washington as in the opinion of the

Acquisition
of lands.

Concurrent
jurisdiction.

Approval
of state
forest board.

government of the United States may be needed for the establishment, consolidation and extension of national forests in this state under the provisions of the act of Congress approved March 1, 1911, and entitled "An act to enable any state to cooperate with any other state or states or with the United States for the protection of the watersheds of navigable streams and to appoint a commission for the acquisition of lands for the purpose of conserving the navigability of navigable rivers," as amended: *Provided*, The State of Washington shall retain a concurrent jurisdiction with the United States in and over lands so acquired so far that civil processes in all cases, and such criminal processes as may issue under the authority of the State of Washington against any person charged with the commission of any crime without or within said jurisdiction, may be executed thereon in like manner as if this consent had not been granted: *Provided further*, That before any acquirement of lands be made under the provisions of this act, such acquisition shall be approved by the state forest board: *And further provided*, That the State of Washington shall retain concurrent jurisdiction to tax persons and corporations and their property and transaction on such lands so acquired.

Passed the House March 8, 1935.

Passed the Senate March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 59.

[H. B. 434.]

BOUNTIES ON PREDATORY ANIMALS.

AN ACT providing for and regulating the payment of certain bounties for the killing of certain predatory animals and defining the duties of the director of game in connection therewith; providing for certain additional license fees; making an appropriation and declaring an emergency.

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

SECTION 1. For the purpose of encouraging the hunting, trapping and/or killing of cougar, lynx, bobcat and/or coyote in the State of Washington the director of game is hereby authorized to issue permits which shall authorize the permittee to hunt, trap and/or kill cougar, lynx, bobcat and/or coyote. Any person who is a citizen of the United States and is and has been an actual bona fide resident of the State of Washington for one year next immediately preceding the application who desires to hunt, trap and/or kill cougar, lynx, bobcat and/or coyote in the State of Washington may apply to the director of game for a permit so to do. Such application shall show that such applicant is such citizen and resident and shall designate the district or area in which he wishes to so hunt, trap and/or kill. Upon the filing of such application the director of game may issue to such applicant a permit to so hunt, trap and/or kill cougar, lynx, bobcat and/or coyote within an area fixed by the director of game and stated in such permit and for such time as shall be fixed by the director of game not however to exceed one year from the date of issuing such permit.

Issuance of permits.

SEC. 2. Whenever any such person to whom such permit is issued shall trap, kill or take any cougar, lynx, bobcat or coyote, in accordance with such per-

Bounties authorized.

mit and within the area fixed by such permit, and furnish proof thereof to the said director, he shall be paid a bounty of twenty-five dollars (\$25) for each cougar, and five dollars (\$5) for each lynx or bobcat, and one dollar (\$1) for each coyote from any moneys which may be appropriated by the legislature for the payment of the same. All moneys appropriated for such purposes shall be expended under the direction of and upon vouchers approved by the director of game.

Amount of.
Entire pelt surrendered.

SEC. 3. Before payment of such bounty the entire pelt of such animal shall be surrendered to the director of game who shall mark such pelt in such a manner that it can be later identified, and after so marking the same the director of game shall return such pelt to the person killing or taking the animal upon which the bounty is paid.

"Big, game seal."

Prepared by director of game.

Use of.

SEC. 4. It shall be unlawful for any person to hunt or kill any deer or elk or other big game animal without first having procured from the director of game a metal tag to be known as a "big game seal" which metal tag shall be procured in addition to any other license to hunt game animals required by law. Such metal tag shall be in the possession of all persons while engaged in hunting deer or elk or other big game animal. Such metal tag shall be prepared by and under the supervision of the director of game and shall bear the name "department of game of the State of Washington" and the year for which it is issued, and any other distinguishing mark deemed necessary by the director of game, and shall be void after the year stamped thereon. Such metal tag shall be attached to the carcass of any deer or elk or other big game animal killed by any licensee. The fee for issuing and procuring such metal tag shall be fifty cents (50c) and shall be paid in addition to all other license fees provided by law.

SEC. 5. All moneys received from the issuance or sale of such metal tags shall be paid into the state game fund. The director of game shall keep an accurate account of all moneys received for or through the issuance or sale of the metal tags in this act provided for and shall report the same to the state auditor who shall likewise keep an accurate account and record of such receipts. The purpose of this provision being to insure that moneys received by or through the issuance or sale of such metal tags shall as nearly as practicable be devoted to and used for the payment of the bounties in this act provided for.

Disposition
of moneys
received.

SEC. 6. There is hereby appropriated out of the state game fund for the payment of the bounties provided for in this act for the biennium April 1, 1935, to March 31, 1937, the sum of fifty thousand dollars (\$50,000) or so much thereof as may be necessary but in no case to exceed the amount received from the issuance and sale of the metal tags in this act provided for: *Provided, however,* That the state auditor may anticipate the receipts and issue warrants to cover the same to any amount not exceeding fifteen thousand dollars (\$15,000) and the interest rate on such warrants issued shall not exceed six per cent (6%).

Appropriation.

Warrants
issued by
state auditor.

SEC. 7. The director of game is hereby authorized and empowered to make all necessary rules and regulations for the enforcement and operation of this act.

Director
of game.

SEC. 8. Any person violating any of the provisions of this act shall be punished as for a gross misdemeanor, but no fine shall be less than twenty-five dollars (\$25) for the first offense, nor less than one hundred fifty dollars (\$150) for each subsequent offense, or by imprisonment not less than ten (10) days in jail for the first offense nor less than ninety

Gross mis-
demeanor.

(90) days for each subsequent offense, or by both such fine and imprisonment.

Effective
immediately.

SEC. 9. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately.

Passed the House March 8, 1935.

Passed the Senate March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 60.

[S. B. 149.]

INTEREST TO BE PAID ON CERTAIN PUBLIC FUNDS.

AN ACT relating to the rate of interest to be paid by state depositaries upon moneys deposited by the commissioner of public lands and amending section 4, chapter 51 of the Laws of 1911 (section 5558, Remington's Revised Statutes) and declaring an emergency.

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

Amends § 4,
ch. 51, Laws
of 1911.

SECTION 1. That section 4, chapter 51 of the Laws of 1911 (section 5558 Remington's Revised Statutes) be and the same hereby is amended to read as follows:

Rate of
interest.

Section 4. The state finance committee shall from time to time fix the rate of interest to be paid by said depositary or depositaries upon said moneys deposited with it or them by the commissioner of public lands, as provided in section 5555, Remington's Revised Statutes.

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 February 22, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 61.

[S. B. 182.]

ABOLISHING STATE FAIR FUNDS.

AN ACT transferring certain monies in and to be paid into the state treasury and abolishing the state fair fund, and defining the duties and powers of the state treasurer in connection therewith, and declaring that this act shall take effect April 1, 1935.

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

SECTION 1. That all monies in the state treasury to the credit of the state fair fund on the first day of April, 1935, and all monies thereafter paid into the state treasury for, or to the credit of, the state fair fund, shall be and are hereby transferred to, and placed in, the general fund. Transfer of funds.

SEC. 2. That from and after the first day of April, 1935, all appropriations made by the twenty-fourth legislature from the state fair fund shall be paid out of monies in the general fund. Appropriations.

SEC. 3. That from and after the first day of April, 1935, the state fair fund in the state treasury shall be and is hereby abolished. Abolishing of state fair fund.

SEC. 4. That from and after the first day of April, 1935, all warrants drawn on the state fair fund and not presented for payment, shall be paid from the general fund, and it shall be the duty of the state treasurer, and he is hereby directed, to pay such warrants, when presented, from the general fund. Payments from general fund.

SEC. 5. That this act is necessary for the immediate support of the state government and its existing public institutions and shall take effect April first, 1935. Date of effect.

Passed the Senate February 19, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 62.

[S. B. 183.]

ABOLISHING THE CHARITABLE, EDUCATIONAL, PENAL
AND REFORMATORY INSTITUTION CURRENT
FUND.

AN ACT transferring certain monies in and to be paid into the state treasury and abolishing the charitable, educational, penal and reformatory institution current fund, and defining the duties and powers of the state treasurer in connection therewith, and declaring that this act shall take effect April 1, 1935.

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

Transfer
of funds.

SECTION 1. That all monies in the state treasury to the credit of the charitable, educational, penal and reformatory institution current fund on the first day of April, 1935, and all monies thereafter paid into the state treasury for, or to the credit of, the charitable, educational, penal and reformatory institution current fund, shall be and are hereby transferred to, and placed in, the general fund.

Appropriations.

SEC. 2. That from and after the first day of April, 1935, all appropriations made by the twenty-fourth legislature from the charitable, educational, penal and reformatory institution current fund shall be paid out of monies in the general fund.

Abolishing
of fund.

SEC. 3. That from and after the first day of April, 1935, the charitable, educational, penal and reformatory institution current fund in the state treasury shall be and is hereby abolished.

Date of
effect.

SEC. 4. That this act is necessary for the immediate support of the state government and its existing public institutions and shall take effect April first, 1935.

Passed the Senate February 19, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 63.

[S. B. 191.]

ESTABLISHING FEDERAL CO-OPERATIVE AGRICULTURAL
EXTENSION FUND.

AN ACT establishing a fund in the state treasury to be known as the Federal co-operative agricultural extension fund, transferring certain moneys in and to be paid into the state treasury and abolishing the Smith-Lever and Capper-Ketcham funds, and defining the duties and powers of the state treasurer in connection therewith, and declaring that this act shall take effect April 1, 1935.

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

SECTION 1. There is hereby established in the state treasury a fund to be known as the Federal co-operative agricultural extension fund, and all moneys in the state treasury to the credit of the Smith-Lever and/or Capper-Ketcham funds, on the first day of May, 1935, and all moneys thereafter paid into the state treasury for, or to the credit of, the Smith-Lever and/or Capper-Ketcham funds shall be and are hereby transferred to, and placed in, the Federal co-operative agricultural extension fund.

Federal
co-operative
agricultural
extension
fund.

SEC. 2. That from and after the first day of April, 1935, all appropriations made by the twenty-fourth legislature from the Smith-Lever and/or Capper-Ketcham funds, shall be paid out of the moneys in the Federal co-operative agricultural extension fund.

Appropriations.

SEC. 3. That from and after the first day of May, 1935, the Smith-Lever and/or Capper-Ketcham funds in the state treasury shall be and are hereby abolished.

Abolishing
of funds.

SEC. 4. That from and after the first day of May, 1935, all warrants drawn on the Smith-Lever and/or Capper-Ketcham funds and not presented for pay-

Payment
from new
fund.

ment, shall be paid from the Federal cooperative agricultural extension fund; and it shall be the duty of the state treasurer, and he is hereby directed to pay such warrants when presented, from the Federal cooperative agricultural extension fund.

Date of
effect.

SEC. 5. That this act is necessary for the immediate support of the state government and its existing public institutions and shall take effect April 1, 1935.

Passed the Senate February 20, 1935.

Passed the House March 6, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 64.

[S. B. 192.]

TRANSFERRING MONEYS FROM LATERAL HIGHWAY FUND TO MOTOR VEHICLE FUND.

AN ACT transferring certain moneys in the lateral highway fund in the state treasury, and defining the duties and powers of the state treasurer in connection therewith, and declaring that this act shall take effect April 1, 1935.

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

Transfer
of funds.

SECTION 1. That all moneys in the state treasury to the credit of the lateral highway fund, on the first day of April, 1935, shall be and are hereby transferred to and placed in the motor vehicle fund.

Payments
from motor
vehicle fund.

SEC. 2. That from and after the first day of April, 1935, all warrants drawn on the lateral highway fund and not presented for payment, shall be paid from the motor vehicle fund, and it shall be the duty of the state treasurer, and he is hereby directed to pay such warrants when presented, from the motor vehicle fund.

SEC. 3. That this act is necessary for the immediate support of the state government and its existing public institutions and shall take effect April 1, 1935. Date of effect.

Passed the Senate February 20, 1935.

Passed the House March 6, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 65.

[S. B. 194.]

ABOLISHING THE ALASKA YUKON PACIFIC EXPOSITION GUARANTEED INTEREST FUND.

AN ACT transferring certain monies in and to be paid into the state treasury and abolishing the Alaska Yukon Pacific Exposition guaranteed interest fund, and defining the duties and powers of the state treasurer in connection therewith, and declaring that this act shall take effect April 1, 1935.

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

SECTION 1. That all monies in the state treasury to the credit of the Alaska Yukon Pacific exposition guaranteed interest fund, on the first day of April, 1935, and all monies thereafter paid into the state treasury for, or to the credit of, the general fund, shall be and are hereby transferred to, and placed in, the general fund. Transfer of monies into general fund.

SEC. 2. That from and after the first day of April, 1935, all appropriations made by the twenty-fourth legislature from the Alaska Yukon Pacific exposition guaranteed interest fund shall be paid out of monies in the general fund. Appropriations.

SEC. 3. That from and after the first day of April, 1935, the Alaska Yukon Pacific exposition guaranteed interest fund in the state treasury shall be and is hereby abolished. Abolishment of fund.

SEC. 4. That from and after the first day of April, 1935, all warrants drawn on the Alaska Yukon Pa-

Payment
out of
general fund.

cific exposition guaranteed interest fund and not presented for payment, shall be paid from the general fund, and it shall be the duty of the state treasurer, and he is hereby directed, to pay such warrants, when presented, from the general fund.

Date of
effect.

SEC. 5. That this act is necessary for the immediate support of the state government and its existing public institutions and shall take effect April first, 1935.

Passed the Senate February 20, 1935.

Passed the House March 6, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 66.

[S. B. 195.]

ABOLISHING SCIENTIFIC SCHOOL CURRENT FUND.

AN ACT transferring certain monies in and to be paid into the state treasury and abolishing the scientific school current fund, and defining the duties and powers of the state treasurer in connection therewith, and declaring that this act shall take effect April 1, 1935.

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

Transfer of
monies to
Washington
State Col-
lege fund.

SECTION 1. That all monies in the state treasury to the credit of the scientific school current fund on the first day of April, 1935, and all monies thereafter paid into the state treasury for, or to the credit of, the scientific school current fund, shall be and are hereby transferred to, and placed in, the Washington State College fund.

Appropriations.

SEC. 2. That from and after the first day of April, 1935, all appropriations made by the twenty-fourth legislature from the scientific school current fund shall be paid out of monies in the Washington State College fund.

SEC. 3. That from and after the first day of April, 1935, the scientific school current fund in the state treasury shall be and is hereby abolished.

Abolishment
of scientific
school current
fund.

SEC. 4. That this act is necessary for the immediate support of the state government and its existing public institutions and shall take effect April first, 1935.

Date of
effect.

Passed the Senate February 20, 1935.

Passed the House March 6, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 67.

[S. B. 134.]

ABOLISHING UNIVERSITY CURRENT FUND.

AN ACT transferring certain monies in and to be paid into the state treasury and abolishing the University current fund, and defining the duties and powers of the state treasurer in connection therewith, and declaring that this act shall take effect April 1, 1935.

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

SECTION 1. That all monies in the state treasury to the credit of the University current fund on the first day of April, 1935, and all monies thereafter paid into the state treasury for, or to the credit of, the University current fund, shall be and are hereby transferred to, and placed in, the University fund.

Transfer of
monies to
University
fund.

SEC. 2. That from and after the first day of April, 1935, all appropriations made by the twenty-fourth legislature from the University current fund shall be paid out of monies in the University fund.

Appropriations.

SEC. 3. That from and after the first day of April, 1935, the University current fund in the state treasury shall be and is hereby abolished.

Abolishment
of University
current
fund.

Date of
effect.

SEC. 4. That this act is necessary for the immediate support of the state government and its existing public institutions and shall take effect April first, 1935.

Passed the Senate February 19, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 68.

[S. B. 185.]

TRANSFERRING MONIES FROM PERMANENT HIGHWAY FUND TO MOTOR VEHICLE FUND.

AN ACT transferring certain monies in and to be paid into the permanent highway fund in the state treasury, and defining the duties and powers of the state treasurer in connection therewith, and declaring that this act shall take effect April 1, 1935.

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

Transfer of
monies to
motor ve-
hicle fund.

SECTION 1. That all moneys in the state treasury to the credit of the permanent highway fund on the first day of April, 1935, and all moneys thereafter paid into the state treasury for or to the credit of the permanent highway fund, shall be and are hereby transferred to and placed in the motor vehicle fund.

Payment
from motor
vehicle fund.

SEC. 2. That from and after the first day of April, 1935, all warrants drawn on the permanent highway fund and not presented for payment, shall be paid from the motor vehicle fund, and it shall be the duty of the state treasurer and he is hereby directed to pay such warrants, when presented, from the motor vehicle fund.

SEC. 3. That this act is necessary for the immediate support of the state government and its exist-

ing public institutions and shall take effect April 1, 1935. Date of effect.

Passed the Senate February 19, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 69.

[S. B. 186.]

ABOLISHING HIGHWAY SAFETY FUND.

AN ACT transferring certain monies in and to be paid into the state treasury and abolishing the highway safety fund, and defining the duties and powers of the state treasurer in connection therewith, and declaring that this act shall take effect April 1, 1935.

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

SECTION 1. That all monies in the state treasury to the credit of the highway safety fund on the first day of May, 1935, and all monies thereafter paid into the state treasury for, or to the credit of, the highway safety fund, shall be and are hereby transferred to, and placed in, the general fund.

Transfer of monies to general fund.

SEC. 2. That from and after the first day of April, 1935, all appropriations made by the twenty-fourth legislature from the highway safety fund shall be paid out of monies in the general fund.

Appropriations.

SEC. 3. That from and after the first day of May, 1935, the highway safety fund in the state treasury shall be and is hereby abolished.

Abolishment of highway safety fund.

SEC. 4. That from and after the first day of May, 1935, all warrants drawn on the highway safety fund and not presented for payment, shall be paid from the general fund, and it shall be the duty of the state treasurer, and he is hereby directed, to pay

Payments from general fund.

such warrants, when presented, from the general fund.

Date of effect.

SEC. 5. That this act is necessary for the immediate support of the state government and its existing public institutions and shall take effect April first, 1935.

Passed the Senate February 19, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 70.

[S. B. 188.]

ABOLISHING AUTO TITLE FUND.

AN ACT transferring certain monies in and to be paid into the state treasury and abolishing the auto title fund, and defining the duties and powers of the state treasurer in connection therewith, and declaring that this act shall take effect April 1, 1935.

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

Transfer of monies to motor vehicle fund.

SECTION 1. That all monies in the state treasury to the credit of the auto title fund on the first day of May, 1935, and all monies thereafter paid into the state treasury for, or to the credit of, the auto title fund, shall be and are hereby transferred to, and placed in, the motor vehicle fund.

Appropriations.

SEC. 2. That from and after the first day of April, 1935, all appropriations made by the twenty-fourth legislature from the auto title fund shall be paid out of monies in the motor vehicle fund.

Abolishing auto title fund.

SEC. 3. That from and after the first day of May, 1935, the auto title fund in the state treasury shall be and is hereby abolished.

SEC. 4. That from and after the first day of May, 1935, all warrants drawn on the auto title fund and

not presented for payment, shall be paid from the motor vehicle fund, and it shall be the duty of the state treasurer, and he is hereby directed, to pay such warrants, when presented from the motor vehicle fund.

Payments
from motor
vehicle
fund.

SEC. 5. That this act is necessary for the immediate support of the state government and its existing public institutions and shall take effect April first, 1935.

Date of
effect.

Passed the Senate February 20, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 71.

[S. B. 189.]

ESTABLISHING FEDERAL EXPERIMENT STATION FUND AND ABOLISHING ADAMS, HATCH AND PURNELL FUNDS.

AN ACT establishing a fund in the state treasury to be known as the Federal experiment station fund, transferring certain moneys in and to be paid into the state treasury and abolishing the Adams, Hatch and Purnell funds, and defining the duties and powers of the state treasurer in connection therewith, and declaring that this act shall take effect April 1, 1935.

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

SECTION 1. There is hereby established in the state treasury a fund to be known as the Federal experiment station fund, and all moneys in the state treasury to the credit of the Adams, Hatch and/or Purnell funds, on the first day of May, 1935, and all moneys thereafter paid into the state treasury for, or to the credit of, the Adams, Hatch and/or Purnell funds shall be and are hereby transferred to, and placed in, the Federal experiment station fund.

Federal
experiment
station
fund.

SEC. 2. That from and after the first day of April, 1935, all appropriations made by the twenty-fourth

Appropriations.

legislature from the Adams, Hatch and/or Purnell funds, shall be paid out of the moneys in the Federal experiment station fund.

Abolishing
of Adams,
Hatch,
Purnell
funds.

SEC. 3. That from and after the first day of May, 1935, the Adams, Hatch and/or Purnell funds in the state treasury shall be and are hereby abolished.

Payments
from the
Federal
experiment
station fund.

SEC. 4. That from and after the first day of May, 1935, all warrants drawn on the Adams, Hatch and/or Purnell funds and not presented for payment, shall be paid from the Federal experiment station fund; and it shall be the duty of the state treasurer, and he is hereby directed to pay such warrants when presented, from the Federal experiment station fund.

Date of
effect.

SEC. 5. That this act is necessary for the immediate support of the state government and its existing public institutions and shall take effect April 1, 1935.

Passed the Senate February 20, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 72.

[S. B. 190.]

ABOLISHING SHORELAND IMPROVEMENT FUND.

AN ACT transferring certain monies in and to be paid into the state treasury and abolishing the shoreland improvement guaranteed interest fund, and defining the duties and powers of the state treasurer in connection therewith, and declaring that this act shall take effect April 1, 1935.

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

Transfer of
monies to
general fund.

SECTION 1. That all monies in the state treasury to the credit of the shoreland improvement guaranteed interest fund on the first day of April, 1935, and

all monies thereafter paid into the state treasury for, or to the credit of, the shoreland improvement guaranteed interest fund, shall be and are hereby transferred to, and placed in, the general fund.

SEC. 2. That from and after the first day of April, 1935, all appropriations made by the twenty-fourth legislature from the shoreland improvement guaranteed interest fund shall be paid out of the monies in the general fund.

SEC. 3. That from and after the first day of April, 1935, the shoreland improvement guaranteed interest fund in the state treasury shall be and is hereby abolished.

SEC. 4. That from and after the first day of April, 1935, all warrants drawn on the shoreland improvement guaranteed interest fund and not presented for payment, shall be paid from the general fund, and it shall be the duty of the state treasurer, and he is hereby directed, to pay such warrants, when presented, from the general fund.

SEC. 5. That this act is necessary for the immediate support of the state government and its existing public institutions and shall take effect April first, 1935. Date of effect.

Passed the Senate February 20, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 73.

[S. B. 198.]

ABOLISHING ALASKA YUKON PACIFIC EXPOSITION FUND.

AN ACT transferring certain monies in and to be paid into the state treasury and abolishing the Alaska Yukon Pacific exposition fund, and defining the duties and powers of the state treasurer in connection therewith, and declaring that this act shall take effect April 1, 1935.

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

SECTION 1. That all monies in the state treasury to the credit of the Alaska Yukon Pacific exposition fund on the first day of April, 1935, and all monies thereafter paid into the state treasury for, or to the credit of, the Alaska Yukon Pacific exposition fund, shall be and are hereby transferred to, and placed in, the general fund.

Alaska Yukon Pacific exposition fund.

SEC. 2. That from and after the first day of April, 1935, all appropriations made by the twenty-fourth legislature from the Alaska Yukon Pacific exposition fund shall be paid out of monies in the general fund.

Appropriations.

SEC. 3. That from and after the first day of April, 1935, the Alaska Yukon Pacific exposition fund in the state treasury shall be and is hereby abolished.

Abolishing of fund.

SEC. 4. That from and after the first day of April, 1935, all warrants drawn on the Alaska Yukon Pacific exposition fund and not presented for payment, shall be paid from the general fund, and it shall be the duty of the state treasurer, and he is hereby directed, to pay such warrants, when presented, from the general fund.

Warrants paid from general fund.

SEC. 5. That this act is necessary for the immediate support of the state government and its exist-

ing public institutions and shall take effect April first, 1935. Date of effect.

Passed the Senate February 20, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 74.

[S. B. 200.]

ABOLISHING AGRICULTURAL COLLEGE CURRENT FUND.

AN ACT transferring certain monies in and to be paid into the the state treasury and abolishing the Agricultural College current fund, and defining the duties and powers of the state treasurer in connection therewith, and declaring that this act shall take effect April 1, 1935.

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

SECTION 1. That all monies in the state treasury to the credit of the agricultural college current fund on the first day of April, 1935, and all monies thereafter paid into the state treasury for, or to the credit of, the agricultural college current fund, shall be and are hereby transferred to, and placed in, the Washington State College fund. Washington State College fund.

SEC. 2. That from and after the first day of April, 1935, all appropriations made by the twenty-fourth legislature from the Agricultural College current fund shall be paid out of monies in the Washington State College fund. Appropriations.

SEC. 3. That from and after the first day of April, 1935, the Agricultural College fund in the state treasury shall be and is hereby abolished.

SEC. 4. That this act is necessary for the immediate support of the state government and its exist- Date of effect.

ing public institutions and shall take effect April first, 1935.

Passed the Senate February 20, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 75.

[S. B. 201.]

ABOLISHING FEDERAL VOCATIONAL REHABILITATION FUND.

AN Act transferring certain monies in and to be paid into the state treasury and abolishing the Federal vocational rehabilitation fund, and defining the duties and powers of the state treasurer in connection therewith, and declaring that this act shall take effect April 1, 1935.

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

Federal vocational rehabilitation fund.

SECTION 1. That all monies in the state treasury to the credit of the Federal vocational rehabilitation fund on the first day of May, 1935, and all monies thereafter paid into the state treasury for, or to the credit of, the Federal vocational rehabilitation fund, shall be and are hereby transferred to, and placed in, the United States vocational education fund.

Appropriations.

SEC. 2. That from and after the first day of April, 1935, all appropriations made by the twenty-fourth legislature from the Federal vocational rehabilitation fund shall be paid out of monies in the United States vocational education fund.

Abolishment.

SEC. 3. That from and after the first day of May, 1935, the Federal vocational rehabilitation fund in the state treasury shall be and is hereby abolished.

Payment of warrants.

SEC. 4. That from and after the first day of May, 1935, all warrants drawn on the Federal vocational rehabilitation fund and not presented for payment,

shall be paid from the United States vocational education fund, and it shall be the duty of the state treasurer, and he is hereby directed, to pay such warrants, when presented, from the United States vocational education fund.

SEC. 5. That this act is necessary for the immediate support of the state government and its existing public institutions and shall take effect April 1, 1935. Date of effect.

Passed the Senate February 20, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 76.

[S. B. 151.]

INVESTMENT OF PERMANENT SCHOOL FUNDS.

AN ACT providing for the investment of the permanent school fund, the permanent funds of the normal schools, state university, scientific school, agricultural college, charitable, educational, penal and reformatory institutions, and declaring an emergency.

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

SECTION 1. That section 4 of chapter 12 of the Session Laws of Washington for 1907 (section 5539 Remington's Revised Statutes) be and the same hereby is amended to read as follows: Amends § 4,
ch. 12 of
Laws of 1907.

Section 4. Whenever there shall be in the permanent school funds of the state, or in the permanent funds of the normal school, state university, scientific school, agricultural college, or the charitable, educational, penal and reformatory institutions, one thousand dollars or more available for investment, said state finance committee shall invest the same in national, state, county, municipal or school district bonds; purchasing the same either Permanent
school funds.

directly or in the open market and that such bonds may bear such interest rates as the state finance committee may determine; and further that in the purchase of such bonds the state finance committee may pay such premium as it may determine: *Provided, however,* That where bonds are purchased at a premium over par the state treasurer shall amortize such premium from the interest collection on such bonds by methods of amortization accounting commonly used by banks and insurance companies to the end that the principal trust funds so invested may not be impaired. The state finance committee may at its discretion sell any bond or bonds and reinvest the proceeds as provided in this section: *Provided,* The word bonds in this section shall not be interpreted to mean or include any special, or assessment district bonds or bonds other than those found to be within the limit of indebtedness prescribed by law, or regularly created and issued as general indebtedness bonds: *Provided further,* That school district bonds, regularly created and issued, shall be given preference in said investments. Upon such investment being made, the state auditor shall draw his warrant on said fund for the amount so invested, and the bonds so purchased shall be deposited with the state treasurer, whose duty it shall be to collect all interest payments falling due thereon, and the principal at maturity: *Provided,* That the state finance committee shall have no authority to sell any bonds under its control without a unanimous vote of its membership at a meeting at which all members are present.

Bonds.

School district bonds.

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 February 14, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 77.

[S. B. 152.]

EMERGENCY RELIEF BONDS.

AN ACT relating to the general obligation bonds of 1933 retirement fund, providing that money in said fund may be invested in United States government treasury certificates, notes and bonds or in general obligation bonds of 1933 of the State of Washington by the state finance committee and declaring an emergency.

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

SECTION 1. Should there be at any time moneys in the general obligation bonds of 1933 retirement fund not presently required for the payment of interest or the retirement of the general obligation bonds of 1933, such money may be invested in United States government treasury certificates, notes and bonds or in the purchase of general obligation bonds of 1933 of the State of Washington at the discretion of the state finance committee, such investment to be made by purchasing the certificates, notes and bonds of the United States or general obligation bonds of 1933 of the State of Washington in the open market at such prices and on such terms as the state finance committee may determine, and such investments may be reconverted into cash when in the judgment of the state finance committee it seems advisable. Upon such investment being made, the state auditor shall draw his warrant on said fund for the amount so invested, and the bonds so purchased shall be deposited with the state treasurer, whose duty it shall be to collect all interest payments falling due thereon, and the principal at maturity.

Investment
of moneys.

Collection
of interest.

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 February 14, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 12, 1935.

CHAPTER 78.

[S. S. B. 155.]

AGRICULTURAL ADJUSTMENT ACT.

AN ACT declaring the existence of a state and national agricultural emergency; declaring the policy of the legislature; providing for the regulation and control of the production, storage, transportation, industrial advertising, merchandising, price and distribution of agricultural commodities; approving and adopting the provisions of the National Agricultural Adjustment Act and any marketing agreement or license approved or prescribed by the Secretary of Agriculture of the United States; defining marketing agreements; regulating the purchase of agricultural commodities by the state or its subdivisions; establishing standards of fair competition; empowering the Director of Agriculture, with the approval of the Governor, to adopt or prescribe marketing agreements, to make rules and regulations to control the production, storage, transportation, industrial advertising, merchandising, sale and distribution of agricultural commodities, and to issue, suspend or revoke licenses licensing persons handling or processing agricultural products; designating the persons entitled to licenses; granting jurisdiction to courts for the enforcement of this act and marketing agreements approved or prescribed hereunder; making it unlawful for any person to engage in handling, retailing, processing or wholesaling agricultural products without a license; fixing license fees; making an appropriation for the administration of this act; defining agricultural commodities; and declaring that this act shall take effect immediately.

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

SECTION 1. That the present acute economic emergency being in part the consequence of a severe and increasing disparity between the prices of agri-

Economic
emergency.

cultural and other commodities and the increased cost of production of agricultural products, which disparity has largely destroyed the purchasing power of producers for industrial products, has broken down the orderly exchange of commodities and has seriously impaired the agricultural assets supporting the state credit structure, it is hereby declared that these conditions in the basic industry of agriculture have affected agriculture with a public interest, burdened and obstructed commerce in such commodities, and render imperative the immediate enactment of this act.

Immediate
enactment.

SEC. 2. It is hereby declared to be the policy of the legislature:

Policy of
Legislature.

a. To establish and maintain such balance between the production and consumption of agricultural products, and the marketing thereof, as will reestablish the net prices to producers at a level that will give agricultural products a net purchasing power with respect to articles that producers buy, equivalent to the net purchasing power of agricultural products in the basic period. The basic period in the case of all agricultural products shall be the pre-war period, August, 1909-July, 1914: *Provided*, That the basic period for fruits shall be the period, August, 1909-April, 1917.

Net prices
to producers.

Basic
periods.

b. To approach such equality of purchasing power by a gradual correction of the present inequalities therein at as rapid a rate as is deemed feasible in view of the current consumptive demand in domestic markets, and to increase such consumptive demands and to prevent over production.

Equality of
purchasing
power.

c. To protect the consumers' interest by readjusting agricultural production at such level as will not increase the percentage of the consumers' retail expenditures for agricultural products which is returned to the producer above the percentage which was returned to the producer in the basic period,

Protection of
consumers'
interest.

with due allowance for the increased cost of production of agricultural products.

d. It is hereby declared to be the policy of this state to cooperate with and assist the national government in promoting the rehabilitation of agriculture and in eliminating the causes of the collapse of agricultural purchasing power, and to that end to bring about the formulation of marketing agreements which may be adopted or prescribed by the secretary or by the director, regulating producers, distributors, marketing agents, retailers, wholesalers, processors and handlers of agricultural products or subdivisions thereof and their enforcement in this state. Any such marketing agreement may contain provisions for assessments to be paid by the branch of the agricultural industry covered or affected by such marketing agreement sufficient to pay the expenses of carrying such marketing agreement into effect and to pay for educational work, and to be so levied that said assessment shall be equitable and fair.

e. No marketing agreement or rule or regulation shall fix prices at which agricultural products shall be sold to the consumer until there has been held, in the territory to be effected by such price fixing, public hearings to which the general public is invited; and the producers, distributors and consumers shall have equal representation upon all advisory committees formed under any such marketing agreement which consider, recommend or advise the director upon the question of retail price fixing.

SEC. 3. a. It is hereby further declared to be the policy of the legislature to increase the consumption of Washington grown agricultural products and to that end, and for other purposes set out in this act, the director, with the approval of the governor, may provide, in any marketing agreement covering any agricultural product, or competing commodity,

Cooperation
with
national
government.

Marketing
agreements.

Provision for
assessments.

Public
hearings.

Increasing
of
consumption
Washington
grown
agricultural
products.

produced or sold within this state, for assessments to be levied upon such products and manner of collecting such assessments. Failure by any person to comply with assessment regulations specified in any marketing agreement shall be construed to be a violation of this act.

Assessments.

Violation.

b. Such assessments shall be used (1) to pay the cost and expense of administering and enforcing the marketing agreement; (2) to advertise such Washington agricultural products; (3) to obtain relief from discriminatory freight rates on such agricultural products; (4) to obtain relief from competing agricultural products of foreign countries, by securing reasonable tariffs on such competing products; (5) to secure the passage or promulgation of laws or rules and regulations by the United States Congress, and/or the respective Federal departments and bureaus, providing for the inspection and certification at the point of shipment as to the purity and grade of Washington agricultural products; (6) to carry on, and have carried on, scientific researches to develop further and greater uses of such products as food and therapeutic agencies, and (7) to do such other things as will tend to effectuate the purposes of the respective marketing agreements.

Use of assessments.

c. Any such marketing agreements shall provide for committees to administer such marketing agreements, under the order and direction of the director and subject to his supervision and control. The director shall, by order, provide for the election of the grower and producer members of such committees by the growers and producers affected by such agreements, and the election of the wholesaler, processor, retailer and handler members of such committees by the wholesalers, processors, retailers and handlers of such products, in such manner as will insure a fair and impartial election of bona fide

Committee to administer marketing agreement.

Election of members.

members of such industry and who shall fairly represent all branches of the industry affected by the agreements. The consumer members of committees shall be appointed by the governor.

Governor appoints.

SEC. 4. When used in this act, the following terms shall, unless the context otherwise indicates, have the following respective meanings:

Definitions:

a. The word "secretary" shall mean the secretary of agriculture of the United States of America.

"Secretary."

b. The word "handling" shall mean the act or operation of buying, warehousing, storing, preparing for market, acting as sales or purchasing agent, broker or factor, manufacturing, processing or distributing agricultural commodities for others or for profit, hire or compensation and the person who ships or initiates the shipping operation of any agricultural commodity, whether as owner, agent or otherwise, shall be deemed to be "handling" such commodity.

"Handling"

c. The word "governor" shall mean the governor of the State of Washington.

"Governor."

d. The word "director" shall mean the director of agriculture of the State of Washington, or his designated agent.

"Director."

e. The word "person" shall mean and include individuals, corporations, associations, cooperatives, trusts and partnerships existing under or authorized by the laws of the United States of America or of this state or of any other state, territory, or possession of said United States, or of any foreign country.

"Person."

f. The words "National Agricultural Adjustment Act" shall mean the act passed by Congress, known by the short title of the "Agricultural Adjustment Act," approved May 12, 1933, and its amendments.

"National Agricultural Adjustment Act."

g. The words "marketing agreement" shall mean any marketing agreement approved or pre-

"Marketing agreement."

scribed by the director or by the secretary, or any license imposed under the National Agricultural Adjustment Act, and any rule, regulation or marketing agreement which the director may adopt, prescribe or promulgate, in conformity with the provisions and authority of this act.

h. The word "license" shall mean any license issued by the secretary or the director. "License."

i. The word "written" shall include printed or typewritten. "Written."

j. Words in this act, unless the context otherwise indicates, in the present tense, include other tenses thereof as well as the present; in the masculine gender include the feminine and neuter; in the neuter gender include the masculine and feminine; in the singular number include the plural and in the plural include the singular. Tenses.
Genders.
Number.

SEC. 5. a. The provisions of any marketing agreement approved or prescribed by the secretary, in so far as they are not in conflict with any marketing agreement adopted or prescribed by the director, and any marketing agreement adopted or prescribed by the director for any agricultural commodity shall be considered as the standard of fair competition in all transactions within this state. The violation of such standard by any person within this state shall be deemed the use of unfair methods of competition. The use by any person of unfair methods of competition, as defined by this act or any marketing agreement, shall be unlawful and contrary to the public policy and welfare of this state, and any person violating any provision of such marketing agreement approved or prescribed by the secretary, or such marketing agreement approved or prescribed by the director shall be guilty of a violation of this act. Marketing agreement, standard of fair competition.

Violations.

b. In order to further aid the purposes and policy of the National Agricultural Adjustment Act

Letting of contracts.

and this act while this act is in effect, the governing body of any political subdivision, municipal corporation or districts and any public officer or person charged with the letting of contracts for (1) the purchase and/or sale of agricultural products and their derivatives, or (2) for the purchasing of agricultural products and their derivatives for public use, shall let such contracts only to those who agree in and by the terms of such contract to use or supply only articles, materials and supplies produced, manufactured or supplied by a person who is a party to a marketing agreement approved or prescribed by the secretary or the director pursuant to the terms of the national agricultural adjustment act or of this act.

Requirements.

Prosecutions in any county of state.

SEC. 6. a. Any prosecution brought under this act may be instituted or brought in any county in this state in which the defendant, or any of the defendants, resides, or in which such unlawful act was committed or in which the defendant, or any of the defendants, has his principal place of business.

Jurisdiction of superior courts.

b. The several superior courts of the State of Washington are hereby invested with jurisdiction to prevent and restrain violations of this act or any marketing agreement adopted or prescribed by the director or by the secretary.

Powers of director with governor's approval.

SEC. 7. In order to effectuate and carry out the declared policy of this state the director, with the approval of the governor, is hereby authorized and empowered (a) to make rules and regulations for the regulation and control of production, storage, transportation, merchandising, sale and distribution of agricultural commodities or products thereof, or competing commodities and products thereof, and to prevent unfair price cutting or dumping practices and (b) to adopt, prescribe or promulgate mar-

keting agreements regulating persons engaged in the producing, handling, manufacturing, processing, dealing in or selling agricultural commodities, or products thereof, in this state, providing for control of production, the increase of consumption, and for the regulation of the handling, transportation, merchandising, sale and distribution of such agricultural commodities. No marketing agreement shall be approved, prescribed or revoked by the director except upon the petition of a majority of the producers controlling not less than sixty-five per cent (65%) of the products by volume and fifty-one (51%) per cent of the producers by number to be affected by the marketing agreement; the said petition may be made in writing by the industry or through delegates elected at a convention publicly called for that purpose: *Provided, however,* That committees elected as provided in section 3 subsection (c) hereof, shall be construed to represent the wishes and opinion of the industry, and the director shall be guided by the recommendations of such committee on all matters concerning the issuance of rules and regulations under any marketing agreement, approved in the manner herein specified, governing prices paid to producers or to be paid by distributors, processors, wholesalers, retailers, handlers or consumers, or affecting the control of production by basic averages, or relating to any other matter mentioned in subsection (a) hereof; such rules or regulations shall be altered, amended or revoked by the director upon petition of sixty-five per cent (65%) of the industry; in any action, civil or criminal, under this act a certified copy of any marketing agreement, rule, regulation or order approved or promulgated under this act shall be received as prima facie evidence that the same was properly approved or promulgated under this act and of the facts stated therein. The making of such agreement

Approving, prescribing, or revoking of marketing agreement.

Petition of producers.

Recommendations of committee.

Altering of rules and regulations upon petition of 65% of industry.

Prima facie evidence.

shall not be held to be a violation of any statute of this state. (c) Any such rules, regulations or marketing agreements shall contain provisions, whenever necessary, to provide that the branch of the agricultural industry to which they pertain shall pay all expenses of their administration and enforcement: *Provided*, That no such marketing agreement shall be and remain in force after the termination of this act. (d) The director is further authorized and empowered, with the approval of the governor, to enter into marketing agreements with officers or authorities charged with the administration of marketing agreements in other states having agricultural adjustment acts: *Provided*, Such agreements shall not be in conflict with this act and shall tend to carry out the declared policies of this act. (e) The director shall not adopt or prescribe any marketing agreement or promulgate any rule or regulation unless the director shall find, after investigation and public hearing, held upon due and reasonable notice to the industry or the branch thereof involved, and the general public, that such marketing agreement, rule or regulation will aid in the accomplishment of the declared purposes of this act, and that one or more of the following factual situations exist: (1) That the net purchasing power of the grower or producer of such agricultural products is less than during the basic period; (2) That over production or under consumption exists; (3) That the financial stability of the industry or some material part thereof is imperiled; (4) That the grower or producer thereof is not receiving a return therefrom exceeding the reasonable cost of production and maintenance of his farm or other producing unit; (5) That the grower or producer is not receiving a net return from his operations; (6) That obstructions exist to the free flow to the market of the agricultural products to be affected by the pro-

Provision
for expense.

Duration of
agreement.

Further
powers of
director.

Investigation
and public
hearing.

Factual
situations
existing.

posed marketing agreement; (7) That the grower or producer is not receiving an adequate portion of the consumer's dollar; (8) That excess charges are imposed for financing, preparing for market, storage, transportation, selling or brokerage against such agricultural products or (9) That the consumer is required to pay for such agricultural products sums out of proportion to the amount returned to the grower or producer thereof.

SEC. 8. It shall be the duty of the director to issue licenses to any person handling agricultural commodities, upon application and the payment of a license fee.

Issuance of licenses.

SEC. 9. The director may revoke or suspend, upon hearing duly had, the license of any person violating the provisions of any marketing agreement or this act. If the director shall find that any licensee has violated the provisions of any marketing agreement or this act, he shall cause a notice to be served upon such licensee, in writing, setting forth the provisions of the marketing agreement or of this act which the licensee is charged with violating, and shall set the date, and such date shall be contained in such notice, upon which a hearing will be had to determine whether or not the licensee has violated any such provision, which date shall not be less than ten days and not more than twenty days from the date such notice is served. Such hearing may be continued from time to time at the discretion of the director. Upon hearing thereof the evidence submitted shall be reduced to writing. If, after all of the evidence has been introduced, the director shall be satisfied that the licensee has violated the provisions of any marketing agreement or of this act, it shall be his duty to revoke or suspend such license for such period as the director may deem proper.

Revoking or suspending of licenses.

Hearing.

Oaths and
subpoenas.

Witness
fees.

Attendance
of witnesses.

SEC. 10. a. In any proceeding under this act the director may administer oaths and issue subpoenas requiring the presence and testimony of any person whomsoever within the State of Washington to give testimony at such hearing. Any such person shall be entitled to the same witness fees as witnesses in the superior courts of the State of Washington. (b) In any proceeding instituted by the director to suspend or revoke a license, the licensee, upon request, shall be entitled to the issuance of subpoenas, by the director, requiring the attendance of witnesses at such hearing, and in the event that such licensee prevails on such hearing or any review thereof, he shall be entitled to reimbursement of such expenses, not exceeding, however, the rate established in actions tried in the superior courts of the State of Washington. (c) Any hearing held under this act to suspend or revoke a license shall be held in the county in which such licensee has his principal place of business, or, at the discretion of the director, such hearing may be held in the county in which the alleged violations occurred, at a place to be designated by the director in the notice. (d) No testimony given by any licensee in any hearing held to suspend or revoke a license shall ever be used against such licensee in any criminal prosecution.

Review by
certiorari in
superior
court.

SEC. 11. a. Any ruling or order made by the director suspending or revoking any license may be reviewed by certiorari in the superior court of the county in which the hearing thereon was held within ten (10) days of the date notice in writing of the director's order revoking or suspending such license has been served upon him.

b. The acts of the director in adopting or prescribing any marketing agreement or rule or regulation may be reviewed by any interested party by certiorari in any superior court of the State of

Washington in any county in which a substantial part of the industry affected by such marketing agreement, rule or regulation, is transacted, within fifteen (15) days from and after the filing of an original copy of such marketing agreement, rule or regulation in the office of the secretary of state, as hereinafter provided.

SEC. 12. a. Every marketing agreement, rule or regulation adopted or prescribed by the director shall be approved, in writing, by the governor of the State of Washington and filed in the office of the secretary of state five (5) days before the same shall become effective.

Agreements,
rules and
regulations
made by
director
must be
approved by
governor.

b. An original copy of all marketing agreements, rules or regulations that have been heretofore adopted or prescribed by the director, with the approval of the governor, under and by virtue of chapter 12 of the Laws of the Extraordinary Session of 1933-1934, shall be filed with the secretary of state within thirty (30) days of the effective date of this act.

SEC. 13. It shall be unlawful for any person to engage in handling, processing, wholesaling or retailing any agricultural product without first having obtained a license: *Provided, however,* That no person handling exclusively agricultural products not included in any marketing agreement shall be required to secure a license. Any person violating the provisions of this act shall be guilty of a misdemeanor, and each day during which the violation continues shall constitute a separate offense.

License.

Violation.

SEC. 14. It shall be the duty of any person engaged in handling, wholesaling or processing any agricultural products to furnish a report to the director upon request, in writing, showing the variety, volume and quality of agricultural products processed, sold, bought or handled by him, and the

Report.

price paid for such product, and the price at which sold, and furnish such other information as the director may require from time to time.

Annual
license fee.

SEC. 15. a. Every person wholesaling, retailing, processing or handling any agricultural product, in this state, doing an annual gross business of not to exceed fifteen thousand dollars shall pay an annual license fee of two dollars. Every such person doing an annual gross business in excess of fifteen thousand dollars shall pay an additional fee of one dollar for each two thousand dollars of gross receipts in excess of fifteen thousand dollars; no fee however to exceed two hundred and fifty dollars. Any person who conducts such business at more than one location shall obtain a separate license for each such location. All license fees shall be paid to the director and disbursed by him to the treasurer of the State of Washington.

Expenses not
to exceed
receipts.

b. In no case shall the expenses for administering this act exceed the receipts from licenses collected under this act: *Provided*, That the proceeds from licenses shall be used for administering this act and all expenses of administering and enforcing any marketing agreement shall be raised and provided for by assessments to be paid by the industry, or that part thereof that is affected by such marketing agreement.

Appropriation.

SEC. 16. There is hereby appropriated out of any money in the treasury of the State of Washington, not otherwise appropriated, the sum of one hundred and fifty thousand dollars (\$150,000.00) to be available to the director for administrative expenses under this act, but in no case shall such expenses exceed the actual receipts from licenses heretofore or hereafter collected under this act or under chapter 12 of the Laws of the Extraordinary Session 1933-1934.

SEC. 17. As used in this act, the term "agricultural commodity" or "agricultural product" means dressed or cured meats or the products thereof, poultry, eggs, fruit, hops, vegetables, milk, nuts, honey, nursery stock, that branch of the oyster industry known as Pacific (*Ostrea gigas*) oyster, sugar, and the products or by-products therefrom; and all horticultural and viticultural crops; and all crops raised from or produced on the soil and any regional or market classification, type or grade thereof, and any commodity substantially manufactured or produced from the same, and any product competing therewith as a substitute: *Provided, however,* That the term "agricultural commodity" or "agricultural product" shall not include grain of any kind.

Defining "agricultural commodity," or "agricultural product."

SEC. 18. a. Any person selling to the consumer agricultural products is hereby defined as a retailer.

Retailer.

b. Any person selling as agent, owner or otherwise, to wholesalers, jobbers, brokers, retailers or handlers, processed or unprocessed agricultural products is hereby defined as a wholesaler, except a grower or producer, as hereinafter defined.

Wholesaler.

c. Any person manufacturing or processing any agricultural product and selling the same as agent, owner or otherwise, to wholesalers, handlers, brokers, retailers or processors is hereby defined as a processor.

Processor.

d. Any person engaged in the actual growing, raising or producing any agricultural product is hereby defined as a grower or producer.

Grower or producer.

e. Any person dealing with or handling any agricultural product who is not a retailer, wholesaler, processor, grower or producer, as hereinabove defined, is hereby defined as a handler.

Handler.

SEC. 19. All marketing agreements, rules and regulations heretofore adopted or prescribed by the

Existing agreements and rules adopted.

director, under and by virtue of chapter 12, Laws of Extraordinary Session 1933-1934, are hereby adopted, constituted and declared to be operative and to remain in force as the rules, marketing agreements and regulations of the director under this act until such time as they or any of them are modified, amended or revoked by the director, as herein provided, and all licenses heretofore issued by the director under said act for the year 1935 shall continue in effect and be construed to be licenses under this act: *Provided, however,* That if any license has been issued to a licensee who conducts his business in more than one location, any license heretofore issued shall apply to only one of such locations: *Provided further,* That nothing in this act shall be construed as regulating or preventing the practice of "Welcome Wagon Service" in incorporated cities and towns in the State of Washington.

Licenses for
different
locations.

Existing
rights and
liabilities
not affected.

SEC. 20. Nothing herein contained shall be construed as affecting any existing rights or liabilities acquired or incurred under chapter 12, Laws of Extraordinary Session 1933-1934, or any of the sections thereof, or under any marketing agreement adopted or prescribed by the director in pursuance thereof, or any rules or regulations promulgated by the director, approved by the governor, or the validity of any act done or proceedings had under and by virtue of said act or marketing agreement or rules and regulations, or as affecting any action or proceedings instituted under said act or section or marketing agreements or rules or regulations.

Partial
invalidity.

SEC. 21. If any section, sentence, clause or part of this act is for any reason held to be unconstitutional, such decision shall not affect the remaining portions of this act. The legislature hereby declares that it would have passed this act and each section, sentence, clause or part thereof, irrespective of the

fact that one or more sections, sentences, clauses or parts hereof be declared unconstitutional.

SEC. 22. This act shall be known and cited as the "Washington Agricultural Adjustment Act." Name of act.

SEC. 23. This act is necessary for the immediate preservation of public peace, health and safety, for the preservation of the financial structure of the state for the preservation of agriculture and to prevent a financial crisis, and for the support of the state government and its existing institutions, and shall take effect immediately. This act shall terminate and cease to be in effect on and after midnight December 31, 1937. Effective immediately.

Date of termination of act.

Passed the Senate February 25, 1935.

Passed the House March 5, 1935.

Approved by the Governor March 13, 1935.

CHAPTER 79.

[S. B. 323.]

COLLECTION AND PAYMENT OF TAXES.

AN ACT relating to taxation; extending the time within which rebates shall be allowed in the payment of taxes for the year 1934 due and payable in 1935; modifying the provisions of chapter 30, Laws of 1935, relating to such rebates, and declaring that the act shall take effect immediately.

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

SECTION 1. That the provisions of chapter 30, Laws of 1935, allowing a rebate of 3% to all taxpayers who shall pay the tax on real or personal property in one payment and in full on or before the 15th day of March next prior to the date of delinquency be modified for the year 1935 and that such taxpayers shall be allowed the said rebate of 3% upon full payment of the 1934 taxes on or before the 15th day of May, 1935.

Modification of ch. 30, Laws 1935.

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.

CHAPTER 81.

[S. S. B. 39.]

SPECIAL FUND BONDS.

AN ACT relating to and providing for the issuance by any incorporated city or town in the State of Washington of special fund bonds for the purpose of funding or refunding outstanding warrants or bonds issued for the purpose of purchasing, acquiring or constructing certain public utilities or for making additions and betterments thereto or extensions thereof; and declaring that this act shall take effect immediately.

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

SECTION 1. The legislative authority of any incorporated city or town in the State of Washington which now has, or may hereafter have, any outstanding warrants or bonds issued for the purpose of purchasing, acquiring or constructing any public utility mentioned in section 9488 of Remington's Revised Statutes of Washington, or for making any additions or betterments thereto or extensions thereof, whether such outstanding warrants or bonds be general obligation warrants or bonds of such city or town or be warrants or bonds payable solely from a special fund created by ordinance of such city or town, into which special fund said city or town is bound and obligated to set aside and pay any proportion or part of the revenues of the public utility, for the purchase, acquisition or construction of which utility or the making of any additions and betterments thereto or extensions thereof said outstanding warrants or bonds were issued, may, without submitting the matter to the qualified voters of said city or town at an election for their ratification or rejection, provide for the issuance of funding or refunding bonds with which to take up, cancel, retire and refund such outstanding warrants or bonds, or any part thereof, at the maturity thereof or be-

Purpose
of issue.

Special
fund.

fore the maturity thereof, if the same be subject to call for prior redemption, all in the manner hereinafter provided.

Payable
from spe-
cial fund.

SEC. 2. The funding or refunding bonds to be issued under the provisions of this act shall not be a general indebtedness of the city or town issuing the same, but shall be payable, both principal and interest, solely from a special fund created therefor by ordinance as hereinafter provided. Each such funding or refunding bond shall state upon its face that it is payable from a special fund, naming the said fund and the ordinance creating it.

Single issue
of funding
or refunding.

SEC. 3. At the option of the legislative authority of any such city or town, various series and issues of outstanding warrants or bonds, or parts of various series and issues of outstanding warrants or bonds, issued for the purpose of purchasing, acquiring or constructing any public utility mentioned in section 9488 of Remington's Revised Statutes of Washington, or for making any additions or betterments thereto or extensions thereof, may be funded or refunded hereunder by a single issue of funding or refunding bonds. No proportion or part of the revenues of any one such public utility shall be pledged for the payment of funding or refunding bonds issued hereunder to fund or refund outstanding warrants or bonds issued for the purpose of purchasing, acquiring or constructing, or for making any additions or betterments to or extensions of, any other such public utility.

Creation of
special
fund.

SEC. 4. Whenever the legislative authority of any such city or town shall determine to issue funding or refunding bonds under the provisions of this act, such legislative authority shall provide therefor by ordinance, which ordinance shall create a special fund for the sole purpose of paying such funding or refunding bonds and the interest thereon, into which special fund such ordinance shall bind and obligate

such city or town to set aside and pay a fixed amount without regard to any fixed proportion out of the gross revenues of such public utility from time to time as provided in said ordinance. In creating any such special fund, the legislative authority of such city or town shall have due regard to the cost of operation and maintenance of such utility as constructed or added to, and to any proportion or part of the revenues of such utility previously pledged as a fund for the payment of bonds, warrants or other indebtedness, and shall not bind and obligate such city or town to set aside into such special fund a greater amount of the revenues and proceeds of such utility than in their judgment will be available over and above such cost of maintenance and operation and the amount or proportion, if any, of the revenues thereof so previously pledged. Any funding or refunding bond, together with the interest thereon, issued hereunder against any such special fund shall be a valid claim of the holder thereof only as against the said special fund, and the amount of the revenues of such utility pledged to such fund, and shall not constitute an indebtedness of such city or town within the meaning of constitutional or statutory provisions and limitations. Said funding or refunding bonds shall be sold in such manner as the corporate authorities shall deem for the best interests of such city or town. The coupon rate of interest on funding or refunding bonds to be issued hereunder shall not exceed the coupon rate of interest on warrants or bonds to be funded or refunded thereby. Interest on said funding or refunding bonds shall be paid semi-annually. Said funding or refunding bonds shall be executed in such manner and payable at such time or times and place or places as the legislative authority of such city or town shall by ordinance determine. Nothing in this act shall be so construed as to prevent any such city or town from

Cost of
operation.

Valid claim.

Interest.

funding or refunding any of its indebtedness in any other manner now provided by law.

SEC. 5. When any funding or refunding bonds shall have been issued under the provisions of this act, and the city or town which issued the same shall fail to set aside and pay into the special fund from which such funding or refunding bonds are payable the amount without regard to any fixed proportion out of the gross revenues of the public utility which such city or town has, by ordinance, bound and obligated itself to set aside and pay in such special fund, the holder of any such funding or refunding bond or bonds may bring suit or action against such city or town and compel such setting aside and payment.

Action may
compel
payment.

SEC. 6. This act is necessary for the immediate preservation of the public peace, health and safety, support of the state government and its existing public institutions and shall take effect immediately.

Effective
immediately.

Passed the Senate March 5, 1935.

Passed the House March 13, 1935.

Approved by the Governor March 18, 1935.

CHAPTER 82.

[S. B. 270.]

WATER DISTRICTS; LOCAL IMPROVEMENT
GUARANTY FUNDS.

AN ACT relating to water districts, providing for the establishment and maintenance of local improvement guaranty funds, to be derived from a percentage of the gross revenues of the water supply system of the district, and declaring an emergency.

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

SECTION 1. Every water district in the state is hereby given the power to create a fund for the purpose of guaranteeing, to the extent of such fund, and in the manner hereinafter provided, the payment of its local improvement bonds issued, subsequent to the effective date of this act, to pay for any local improvement ordered. Such fund shall be designated "Local Improvement Guaranty Fund," and may be established by resolution of the board of water commissioners. For the purpose of maintaining the same, every water district which shall establish such a fund shall, after the creation thereof, set aside and pay into such a fund a fixed proportion not to exceed ten per cent (10%) of the gross revenues of the water system of such water district, sufficient to provide, from time to time, such sums as may be necessary to meet the financial requirements thereof: *Provided*, That such sums so set aside unto said fund from gross revenues shall not exceed ten per cent (10%) of the outstanding obligations thereby guaranteed.

Creation of
a fund."Local Im-
provement
Guaranty
Fund."

Maintenance.

Not exceed
ten per cent.

SEC. 2. Whenever there shall be paid out of a guaranty fund any sum on account of principal or interest in a local improvement bond, the water district, as trustee for the fund, shall be subrogated to all rights of the holder of the bonds, or interest

Water district subrogated to rights of holder.

coupons, so paid; and the proceeds thereof, or of the assessment underlying the same, shall become a part of the guaranty fund. There shall also be paid into each guaranty fund the interest received from bank deposits of the fund, as well as any surplus remaining in the local improvement fund guaranteed hereunder, after the payment of all outstanding bonds payable primarily out of such local improvement fund. As among the several issues of bonds guaranteed by the fund, no preference shall exist, but defaulted interest coupons shall be purchased out of the fund in the order of their presentation, and defaulted bonds in their numerical order.

Defaulted interest coupons.

Regulation of guaranty fund.

The commissioners of every water district operating under the provisions of this act shall prescribe, by resolution, appropriate rules and regulations of the guaranty fund, not inconsistent herewith. So much of the money of a guaranty fund as is necessary may be used to purchase certificates of delinquency for general taxes on property, subject to local improvement assessments, underlying bonds guaranteed by the fund, or to purchase such property at county tax foreclosures or from the county after foreclosure, for the purpose of protecting the guaranty fund. The said fund shall be subrogated to the rights of the water district, and the water district may foreclose the lien of general tax certificates of delinquency and purchase the property at the foreclosure sale. After so acquiring title to real property, the water district may lease or sell and convey the same by public or private sale for such price and on such terms as may be determined by resolution of the board of water commissioners. Any provision of law, to the contrary notwithstanding, and all proceeds resulting from such sales shall belong to and be paid into the guaranty fund.

Delinquency.

Public or private sale.

SEC. 3. Neither the holder nor the owner of any local improvement guaranteed bonds under the pro-

visions of this act shall have any claim therefor against the water district by which the same is issued, except for payment from the special assessment made for the improvement for which said local improvement bonds were issued, and except as against the local improvement guaranty fund of said water district; and the water district shall not be liable to any holder or owner of such local improvement bond for any loss to the guaranty fund occurring in the lawful operation thereof by the water district. The remedy of the holder or owner of a local improvement bond, in case of non-payment, shall be confined to the enforcement of the assessment and to the guaranty fund. A copy of the foregoing part of this section shall be plainly written, printed or engraved on each local improvement bond guaranteed hereunder. The establishment of a local improvement guaranty fund by any water district shall not be deemed at variance from any comprehensive plan heretofore adopted by such water district.

Special assessment.

Water district not liable.

Copy of section.

SEC. 4. This act is necessary for the immediate preservation of the public health, safety, and shall take effect immediately.

Effective immediately.

Passed the Senate March 5, 1935.

Passed the House March 13, 1935.

Approved by the Governor March 18, 1935.

CHAPTER 83.

[S. B. 346.]

WATERWORKS SYSTEM: ISSUANCE OF BONDS.

AN ACT validating, ratifying, approving, confirming and declaring valid proceedings heretofore taken for the authorization and issuance of bonds by any city or town for the purpose of financing in whole or in part the construction, reconstruction, replacement, enlargement, extension, repairing or improvement of its waterworks system including all property, real and personal, appurtenant thereto or connected therewith, authorizing the completion of such proceedings and the issuance of bonds pursuant thereto and declaring such bonds binding, legal, valid and enforceable obligations of such city or town, and declaring an emergency.

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

SECTION 1. All proceedings heretofore taken for the authorization and issuance of bonds by any city or town for the purpose of financing in whole or in part the construction, reconstruction, replacement, enlargement, extension, repairing or improvement of its waterworks system including all property, real and personal appurtenant thereto or connected therewith, are hereby validated, ratified, approved and confirmed and declared to be valid and of full force and effect, notwithstanding any defects or irregularities in such proceedings, including (in cases where an election for the purpose of authorizing the issuance of bonds has been held) the incorporation in the ballot of the system or plan proposed by reference to the ordinance adopting and specifying said system or plan instead of by describing the system or plan in detail; and including the incorporation in the ballot (in cases where such an election has been held and an indebtedness is proposed to be incurred) of the amount of such indebtedness or the terms or manner of payment thereof by reference to said ordinance instead of by describing such

Bonds for financing valid.

Reference to ordinance.

amount or such terms or such manner of payment in detail; and including the failure to give notice of such election as required by law; and including the failure (in cases where revenue bonds are proposed to be issued) to specify in the ordinance adopting and specifying said system or plan or on the ballot whether there is to be paid into the special fund or funds from which said bonds are to be paid a fixed proportion of the gross revenues of the waterworks system, or any fixed amount out of and not exceeding a fixed proportion of such revenues, or a fixed amount without regard to any fixed proportion of such revenues; and the governing body of any such city or town is hereby authorized to complete such proceedings and to issue the bonds of any such city or town (provided that in cases where an election is required to be held the issuance of the bonds was authorized by the number required by law of the qualified voters of such city or town); and all such bonds when delivered and paid for shall be binding, legal, valid and enforceable obligations of such city or town.

Issuance
of bonds.

Bonds
binding.

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

Effective
immediately.

Passed by the Senate March 11, 1935.

Passed by the House March 13, 1935.

Approved by the Governor March 18, 1935.

CHAPTER 84.

[S. B. 14.]

STATE NARCOTIC FARM COLONY.

AN ACT to provide an institution for the confinement, cure, care, and rehabilitation of drug addicts, and providing for the government, maintenance and control thereof, and providing for the admission and commitment of drug addicts thereto, and providing penalties for unlawfully conniving to have persons adjudged drug addicts, and providing penalties for procuring the escape or aiding or abetting the escape of inmates thereof and/or the harboring and concealing of escaped inmates thereof.

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

SECTION 1. The director of business control is hereby authorized and directed to provide a state institution either on property now owned by the state or on property to be acquired for such purpose, said institution to be used for the isolation and rehabilitation of narcotic addicts, which said institution shall be known as the "State Narcotic Farm Colony," and shall be administered as provided by law for the administration of state hospitals for the insane.

"State Narcotic Farm Colony."

SEC. 2. Any person shall be held to be a "drug addict" within the meaning of this act who unlawfully administers to himself or unlawfully has administered to himself by others, any habit-forming narcotic drug. For the purpose of this act the term "habit-forming narcotic drug" means opium and coca leaves and the innumerable alkaloids derived therefrom, the best known of these alkaloids being morphia, heroin, and codeine obtained from opium, and cocaine derived from the coca plant; all compounds, salts, preparations, or other derivatives obtained either from the raw material or from the various alkaloids; Indian hemp, marihuaua and their

Defining "drug addict."

"Habit-forming narcotic drug."

various derivatives, compounds and preparations and peyote in its various forms.

SEC. 3. Whenever it appears by affidavit to the satisfaction of the prosecuting attorney of a county that any person within such county is a drug addict within the meaning of this act, the said prosecuting attorney shall forthwith file in superior court a complaint in writing, duly verified, alleging such fact and the clerk of said court shall issue and deliver to the sheriff or other peace officer for service a warrant directing that such person be arrested and taken before a judge of the superior court for hearing and examination. Such officer shall thereupon arrest and detain such person until a hearing and examination can be had. At the time of the arrest of such person a copy of said complaint and a copy of the warrant of arrest must be made by the arresting officer personally delivered to said person. The court shall hear and determine said matter on said complaint and the proceedings before the court shall be substantially similar to the complaint, arrest and proceedings had wherein charges of insanity are filed against a person and heard in the superior court under existing law. At such hearing the person so accused shall have the right to be represented by counsel and to produce witnesses in his own behalf at public expense. Said hearing shall be in open court and a record thereof shall be kept by the clerk of said court. The person so accused shall have the right to trial by jury in the event that he shall demand the same. After a hearing and examination if the court shall determine that such person is a drug addict, or, if a jury has been demanded, the jury shall so determine, the court shall make an order that such person be confined in said state narcotic farm colony for an indeterminate period, said period to be until such time as in the opinion of the superintendent of said institution the said drug addict shall

Arrest of
addict.

Right to
defend.

Confinement
in colony
for cure.

have recovered from his addiction or in the opinion of the superintendent of said institution there is no probability of such person ever recovering therefrom. Pending such trial or hearing and before the entry of judgment thereon, the court shall make such disposition of such alleged drug addict as may to the court seem fit and proper in the premises.

SEC. 4. At such hearing such person charged with drug addiction and such other witnesses as the court may deem necessary and material, shall be examined under oath for the purpose of determining the financial ability of such person charged with drug addiction, his estate or relatives, to pay the cost and expense of the care, maintenance, board, lodging and clothing of such person charged with drug addiction in the state narcotic farm colony in the event he shall be committed thereto. Findings of fact shall be made by the court relative to the financial ability to pay such costs as above set forth in all cases of commitment and a judgment entered therein against the proper party or estate so found responsible. Every drug addict, his estate or relatives, as above set forth, found to have the financial ability to pay the expenses above enumerated shall pay therefor the sum of \$4.50 per week during the time such drug addict is committed to such state narcotic farm colony, and in addition thereto shall pay the cost of transportation of such drug addict and all court costs. Said charge of \$4.50 per week shall be made to apply in all cases for the entire time such drug addict is confined at such institution. Remittances therefor shall be made to the director of business control in advance on or before the first day of each calendar month during the time such drug addict remains committed. If the court finds that such drug addict, or his estate or relatives have not the financial ability to pay such sum for such purposes, the charges and costs above referred to shall be borne

Financial
investiga-
tion.

Amount
to pay.

by the State of Washington. Relatives shall be liable for the cost and expense of the care and maintenance of such addicts in the following order: first, husband or wife; second, parents; third, children.

Relatives
liable.

SEC. 5. Any person committed to such institution under the provisions of this act may be paroled or discharged at any time after admission thereto by the superintendent of such institution when in the opinion of the superintendent of said institution such person is cured of such drug addiction, which parole or discharge shall be certified by the superintendent of such institution to the clerk of the court from which said person so discharged or paroled has been committed to said institution. In the event that a drug addict shall be paroled from said institution and not financially discharged the superintendent shall have the right to require as a condition of said parole reports from time to time from such drug addict and may require reports of physical examination thereof to be made at the expense of such drug addict by a reputable physician and surgeon licensed to practice his profession at the place where such examination is made, and such other, further and different reasonable requirements of such paroled patient as may in the opinion of the superintendent be necessary and proper, and in the event of a breach of said parole and the requirements thereof said patient may, at the option of the superintendent thereof, be returned to said institution for further treatment.

May be
paroled or
discharged.

Physical ex-
amination.

Breach of
said parole.

SEC. 6. The superintendent of such state narcotic farm colony may accept as patients any persons voluntarily applying for treatment for drug addiction thereto: *Provided, however,* That before such voluntary patient shall be admitted or retained in said institution he shall pay in advance such sum or sums for his care, maintenance, board and lodging as shall be determined by the superintendent of

Voluntary
patients.

the said institution not exceeding however, the actual average cost thereof, and shall sign a statement to the effect that he or she is suffering from drug addiction and desires treatment in the same manner and subject to the same rules and restrictions as if committed by a court and that they submit voluntarily to such treatment and to the discipline of such institution and shall remain therein for such time as the superintendent may deem necessary to either effect a cure or determine there is no reasonable probability of a cure being effected: *Provided, however,* That no person shall be admitted to such institution as a voluntary patient who has not been a resident of this state for a period of two years next preceding application for admission.

State resident two years.

SEC. 7. Witnesses at hearings for the commitment of drug addicts shall be entitled to receive the usual fees allowed by law in the trial of criminal cases and in the event of a drug addict being committed to said institution as provided herein, they shall be transported to said institution and the expenses thereof shall be paid in the same manner as existing law provides for the care and transportation of insane persons to state hospitals for the insane.

Witness fees.

SEC. 8. Pending the building of such institution and the furnishing and equipment of the same for the reception, care and treatment of persons committed under this act, the director of business control shall care for persons committed under this act in existing state institutions in such manner as may to the director of business control seem expedient.

Prior to building an institution.

SEC. 9. Any person not authorized by law who brings into the said institution, or within the grounds thereof, any narcotic drug, or any intoxicating liquor, or any firearms, weapons, or explosives of any kind, shall be guilty of a felony.

Felony.

SEC. 10. Every person who shall knowingly procure the escape of any inmate of the said institution or advise, connive at, aid or assist in such escape, or knowingly conceal and/or connive at, advise, aid or assist in the concealment of any such inmate after such escape, shall be guilty of a gross misdemeanor.

Gross misdemeanor.

SEC. 11. Every person who shall knowingly advise, connive at, conspire, aid or assists in having or attempting to have, any person adjudged a drug addict under this act unlawfully or improperly, shall be guilty of a gross misdemeanor.

Gross misdemeanor.

SEC. 12. The invalidity of any part of this act shall not be construed to affect the validity of any other part capable of having practical operation and effect without such invalid part thereof.

Partial invalidity.

Passed the Senate February 12, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 85.

[S. B. 99.]

VOTING MACHINES.

AN ACT relating to the custody, testing and preparing of voting machines, and amending section 5309 of Remington's Compiled Statutes.

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

SECTION 1. That section 5309, Remington's Compiled Statutes be amended to read as follows:

Amend
§ 5309, Rem.
Comp. Stat.

Section 5309. The county auditor of a county, the clerk of a city, or other district in which voting machines are to be used shall cause same to be properly prepared therefor; and for that purpose shall employ for such time as is necessary one or more competent persons who shall be known as the voting

Voting
machines
prepared.

machine custodians, who shall be sworn to perform their duties honestly and faithfully, and for such purpose shall be considered as officers of election, and shall be paid for the time actually spend [spent] in the discharge of their duties in the same manner as other election officers are paid. One custodian shall be employed for each twenty machines; if more than one be employed they shall be selected from the political parties entitled to representation on a board of election officers: *Provided, however,* The county auditor of a county, the clerk of a city, or other district having two hundred (200) voting machines or more, shall appoint as a permanent employee, a competent mechanic who shall be known as the chief custodian of voting machines, who shall be sworn to perform his duties honestly and faithfully, and shall furnish a corporate surety bond in the sum of five thousand (\$5,000) dollars for the honest and faithful performance of his duties, and whose salary shall be the sum of two hundred dollars per month, to be paid out of the general fund of said county, city or other district, in the same manner as provided by law for the payment of salaries.

Custodians.

Mechanic as custodian.

Bond.

Salary.

Instruction for election officials.

Said chief custodian of voting machines shall supervise the work of all other voting machine custodians provided for by law, and shall school and instruct said custodians and have general charge and supervision of the work of said custodians in the preparation of voting machines for elections and shall check and approve the work of all custodians after the preparation of the voting machines for elections by said custodians, and shall also have charge of the instruction schools for election officials provided for by law, and shall have charge of the procuring and rental of all polling places in precincts where voting machines are to be used, and shall have continuous charge of the maintenance,

upkeep and care of the voting machines of said county, city or district.

In preparing a voting machine for an election, the custodian shall, according to the printed directions furnished by such auditor or clerk arrange the machine and labels therefor so that it will in every particular meet the requirements for voting and counting at such elections, thoroughly test same, and certify thereto to said auditor or clerk. A voting machine may be so arranged for an election that the names of candidates nominated independently may be placed in the same party row with those nominated by a political party entitled to the use of a party voting device, provided such placing does not prevent such independently nominated candidates from being voted for individually, and provided it does not prevent or interfere with the operating of the party voting device of such party. It may also be so arranged that candidates nominated independently, or by political organizations which have nominated but one candidate, each shall be placed in the same party row and voted for individually; and in that event the party voting device of such party row shall be locked against movement, and the political designations of such candidates shall be printed upon the ballot labels in connection with their names. The auditor or clerk shall direct the arrangement of all ballot labels on such machine in case of non-partisan primaries and elections in cities of the first class operating under freeholders' charters, the arrangement of the names of candidates upon ballot labels shall conform as nearly as practicable to such charter provision for the arrangement of names on paper ballots. In all other cases of nonpartisan primaries and elections, and in all cases of party primaries and elections, the arrangement of names of candidates upon the ballot labels shall conform as nearly as practicable to the provisions of law for the arrangement of names on paper ballots.

Certify
condition of
machines.

Party
positions
regulated.

Inspection of
machines.

After being prepared for the primary or election, each machine shall be examined by the auditor or clerk, and if the same be prepared in accordance with law for use thereat, he shall file a certificate thereof in his office. The custodian shall cause all voting machines to be delivered to the polling places in charge of an authorized official who shall certify to their delivery in good order on the certificate furnished therefor. After such delivery the auditor or clerk shall provide proper protection therefor. The custodian shall provide a lantern or proper light for every machine, which light shall be in good order and give sufficient light to enable voters while in the booth to read the ballot labels, and suitable for use by the election officers in examining the counters.

Passed the Senate February 22, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 86.

[S. B. 137.]

JOINT COUNTY SANATORIA FOR TREATMENT OF TUBERCULOSIS.

AN ACT relating to the care of persons suffering from tuberculosis, authorizing the establishment, maintenance and operation of joint county sanatoria for the treatment of such persons, and providing state aid therefor.

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

SECTION 1. The boards of county commissioners of two or more adjacent counties shall have the power to establish, operate and maintain jointly a sanatorium for the care and treatment of persons suffering from tuberculosis, provided that no institution established under this act shall have less than fifty (50) beds.

Establishment
of a sanatorium.

For this purpose, the board of county commissioners of each county of such group of counties shall have the following powers:

Powers of board of county commissioners.

1. To purchase or lease real property in conjunction with other counties therefor, providing such site shall first be approved by the state department of health.

Secure site.

2. To erect all necessary buildings, make all necessary improvements or repairs and alter any existing building in conjunction with other counties for the use of said sanatorium: *Provided*, That such buildings be located on a site separate and apart from those designated as almshouses, or county infirmaries: *And provided further*, That the plans for such erection or alteration shall first be approved by the state department of health.

Prepare buildings.

3. To use county moneys, to levy taxes and to issue bonds, as authorized by law to raise a sufficient amount of money to cover the apportioned cost of procuring a site, constructing and equipping the sanatorium and for the maintenance thereof, and all other necessary and proper expenses herein authorized, and to create a fund to be known as the "Tuberculosis Fund" from which all expenses herein provided for shall be paid.

Raise funds.

"Tuberculosis fund."

4. To appoint a board of managers for said joint sanatorium as hereinafter provided.

5. To accept and hold in trust for the sanatorium any grant of land, gift or bequest of money, or any donation for the benefit of the purposes of this act, and apply the same in accordance with the terms of the gift.

Hold in trust, donations.

SEC. 2. Such sanatorium may be established by a majority vote of the board of county commissioners of each county in such group. Upon such decision such board shall appoint one of its members to meet with the member from the board of any other county, or the members from boards of other coun-

Joint sanatorium committee.

ties, to organize as a joint sanatorium committee. Subject to the approval of the board of county commissioners of each county of such group, said joint sanatorium committee shall have power to fix the proportionate share each county shall bear in the cost of the site, the establishing, erecting, equipping and maintaining such sanatorium, according to the assessed valuation of its taxable property, to select a site for said sanatorium and to supervise the construction and equipping of said sanatorium. When the county boards agree upon a different apportionment of the cost of maintenance, such agreed apportionment shall govern.

Appointment of a board of managers.

SEC. 3. When the board of county commissioners of each of such counties shall have determined to establish a sanatorium for the care and treatment of persons suffering from tuberculosis, and shall have acquired a site therefor, and shall have awarded contracts for the necessary buildings and improvements thereon, the boards of county commissioners of the counties comprising the group may appoint a board of managers for such sanatorium.

Three additional members.

The board of county commissioners of the county in which the sanatorium is located may appoint three citizens of the county as members of such board. The board of county commissioners of each of the other counties in the group may appoint two citizens of such county as members of the board. The terms of the members first appointed from the county in which the sanatorium is located shall be for one, two and three years respectively and until their successors are appointed and qualify; the terms of the two members first appointed from each of the other counties in the group shall be for terms of two and three years respectively, and until their successors are appointed and qualify; thereafter

Term, duties of.

all appointments of successors shall be made by the board of each county for the term of three years

and until their successors are appointed and qualify, and the appointment of persons to fill vacancies shall be made for the unexpired term by the board originally appointing. Failure of any manager to attend four consecutive meetings of the board shall cause a vacancy in his office, unless said absence is excused by formal action of the board.

The managers shall receive no compensation for their services, but shall be allowed their actual and necessary traveling and other expenses, to be audited and paid in the same manner as the other expenses of the sanatorium. No manager shall be removed from office except for cause shown, and after a public hearing before the board of county commissioners appointing such manager, on charges reduced to writing. A copy of said charges and the verdict thereon shall be filed with the county auditor of that county.

No com-
pensation.

Traveling
expenses.

SEC. 4. Within fifteen days after appointment, the members of the board of managers shall qualify by taking the usual oath of county officers and shall meet and organize. The board shall elect from among its members a president. The board shall meet at the sanatorium at least once in every month, and may meet at other times on call of the president upon due notice to the board of the time, place and purpose of the meeting.

Organization
of board of
managers.

The board of managers shall appoint a medical director of the sanatorium, who shall be secretary of the board and shall hold office at the pleasure of said board. Said medical director shall not be a member of the board of managers, and shall be a qualified practitioner of medicine, experienced in the treatment of tuberculosis. Said board of managers shall fix the salaries of the medical director, the superintendent, and all other officers and employees within the limits of the appropriations made therefor.

Medical
director.

The board of managers shall have general supervision and control of said sanatorium and make such rules and regulations as may seem necessary for carrying out the purposes of such sanatorium.

Report.

The board shall make to the board of county commissioners of each county in the group during the first week in January of each year a report covering the proceedings of the board on the operation of the sanatorium and a statement of all receipts and expenditures during the calendar year.

Application.

SEC. 5. Any person having resided one year within any county jointly operating and maintaining a sanatorium, desiring treatment in such sanatorium, may apply in person to the medical director, or to any qualified practitioner of medicine for examination, and such physician, if he finds that such person is suffering from tuberculosis in any form, may apply to the medical director of the sanatorium for admission of said person. Upon receipt of such application, if there is a vacancy, the medical director shall notify the person named in the application to appear at the sanatorium. If upon personal examination the medical director is satisfied that the person named in such application is suffering from tuberculosis he shall be admitted. All applications shall be in writing and shall state whether applicant can pay in whole or in part for his care and treatment while at the sanatorium, and every application shall be filed and recorded in a book kept for the purpose in the order of receipt. When said sanatorium is completed and ready for the treatment of patients, or whenever thereafter there are vacancies therein, admission to said sanatorium, except in emergencies, shall be made in the order in which the names of applicants shall appear upon said application book, in so far as such applicants are certified to by the medical director to be suffering

Vacancies.

from tuberculosis, except that advanced cases shall always be provided for first.

SEC. 6. Whenever a patient has been admitted to said sanatorium from any county in the group, the medical director shall cause inquiry to be made as to his financial circumstances, and also the financial circumstances of the relatives of such patient legally liable for his support. If he find that such patient or said relatives legally liable for his support, are able to pay for his treatment in whole or in part, an order shall be made by the board of county commissioners of the county in which the patient resides, directing such patient, or said relatives, to pay to the treasurer of the sanatorium for the support of such patient, a specified sum per week, in proportion to their financial ability, but such sum shall not exceed the average per capita cost of maintenance. The said board of county commissioners shall have the power and authority to collect such sum from said patient or his estate, or from his relatives legally liable for his support. If the medical director find that such patient or said relatives are not able to pay either in whole or in part for his care and treatment in such sanatorium, said patient shall be admitted free of charge.

Financial support.

SEC. 7. No discrimination shall be made in the accommodation, care or treatment of any patient because of the fact that the patient or his relatives contribute to the cost of his maintenance in whole or in part, and no patient shall be permitted to pay for his maintenance in such sanatorium a greater sum than the average per capita cost of maintenance therein, including a reasonable allowance for the interest on the cost of the sanatorium; and no officer or employee of such sanatorium shall accept from any patient thereof, any fee, payment or gratuity whatsoever for his services. When all persons

No discrimination.

who are otherwise qualified to admission to any sanatorium provided for by this act are accommodated and provided for, persons who have resided in the county less than one year prior to applying shall be eligible to admission.

Non-residents of county.

SEC. 8. Any resident of the State of Washington living in a county not maintaining a sanatorium or joint sanatorium may apply for treatment, or any city, or county may apply on behalf of its charges and the same may be provided for under a stipulated agreement by the party, municipality or county to pay a weekly sum designated by the board of managers of such sanatorium, which sum shall not be less than the full cost of maintenance, but no person, not a resident of any county in the group shall be provided for to the exclusion of residents of any county in the group.

Subject to inspection.

SEC. 9. All sanatoria established or maintained under the provisions of this act shall be subject to inspection by any authorized representative of the state department of health, the division of municipal corporations, and the boards of county commissioners, and the resident officers shall admit such representatives into every part of the sanatorium and its buildings and give them access on demand to all records, books, papers and accounts pertaining to the sanatorium.

County treasurer.

SEC. 10. The county treasurer of the county in which such joint sanatorium is located shall be the treasurer of such institution, and shall receive all moneys raised by taxation or otherwise, or paid for the maintenance of patients in such institution, and deposit same in a fund known as the "Joint Sanatorium Fund", and shall disburse therefrom all moneys to be paid on account of such institution. The board of managers shall audit all claims against the counties on account of such institution and transmit them to the county auditor of the county in which

"Joint Sanatorium Fund."

the institution is located and warrants therefor shall be drawn by such county auditor, upon vouchers approved by the board and shall be paid from said "Joint Sanatorium Fund" in the county treasury upon which the same are drawn.

SEC. 11. The board of managers shall on or before the tenth of each month ascertain the amount of expenses incurred the preceding calendar month for the operation and maintenance of the sanatorium as shown by claims allowed by it, and deduct from the same the amount of the cash receipts of the sanatorium for the month and a certified statement of such expenses shall be sent to the county auditor of each county in the group with a claim for its proportionate share of the net expense for the month in question. Upon receipt of said certificate and claim and approval by the board of county commissioners, the county auditor shall forthwith draw warrants upon the treasurer of his county for the amount due and forward same to the treasurer of the sanatorium.

Operation
and main-
tenance.

The board of county commissioners of each county in the group is authorized and empowered to pay its proportionate share to the treasurer of the sanatorium of such an amount as the boards of county commissioners of the counties may designate to constitute a cash revolving fund to carry on the usual operation and expense of the sanatorium.

Cash
revolving
fund.

SEC. 12. There shall be paid by the state treasurer quarterly from the funds appropriated for state aid to "Tuberculosis Hospitals" to the counties maintaining such joint sanatorium (\$5.00) five dollars per week for each person in such institution during the time of confinement as hereinafter provided; except those paying full maintenance.

Quarterly
payment.

SEC. 13. On the first day of July, and quarterly thereafter, the board of managers of any joint insti-

Certificate
of expense.

tution shall certify to the state auditor, and to the auditor of each county of the group, the number of persons cared for at public expense in such institution, the date when such person was admitted, and the number of weeks each person was cared for during the preceding quarter, which certificate shall be attested by the board of managers and sworn to by the medical director, and the state auditor shall draw a warrant for the amount due in favor of the treasurer of the county in which the institution is located, as treasurer of the sanatorium.

Need of
approval.

SEC. 14. No institution operating under the provisions of this act shall be entitled to participation in the state aid herein provided for, if said institution shall be disapproved by the state department of health and such disapproval certified to the state auditor.

Itemized
estimate.

SEC. 15. The board of managers of any joint sanatorium shall prepare in accordance with the county budget law and file with the county auditor in each county in such joint group, a detailed and itemized estimate, both of probable revenues from sources other than taxation and of all expenditures required from such counties for the operation and maintenance of such joint sanatorium for the ensuing fiscal year. After the total amount for the maintenance of the sanatorium has been fixed by the boards of county commissioners in the group, each board shall approve and include the apportioned amount in the annual levy of county taxes.

Powers
conferred.

SEC. 16. Boards of county commissioners of the counties in the group maintaining the sanatorium, or such committee thereof as such boards may designate may exercise all the functions herein conferred upon the board of managers and shall be subject to all the laws and regulations governing the board of managers.

SEC. 17. After the establishment of a sanatorium as herein provided, no person suffering from tuberculosis living in any one of the group of counties maintaining such institution, shall be taken care of or treated at any almshouse or county institution in such group other than such sanatorium, except in cases of emergency.

Restricted to sanatorium.

SEC. 18. Any county not maintaining, and operating a county tuberculosis sanatorium, either alone or in connection with another or other counties, accessible to a county or group of counties maintaining and operating such a sanatorium, may become associated with such county or group of counties in the maintenance and operation of such sanatorium in the manner and under the conditions hereinafter specified.

Associating of counties.

If the board of county commissioners shall decide to join such county or group of counties maintaining and operating such sanatorium, such board shall direct its county auditor to notify in writing the auditor of the county, or the auditors of the several counties, of the action taken by it. The county auditor, or auditors, so notified, shall at the next meeting of the board or respective boards, lay the matter before such board or boards. Such board, or each respective board, shall decide by a majority vote whether to admit such county.

If the board of the county or respective boards of counties forming the group, decide to admit such county, the auditor of such county, or the auditors of such counties, shall notify in writing the auditor of the applying county and the board of the county, or the boards of the counties, affected shall then proceed to perfect the enlargement of the group.

Enlargement of group.

The boards of the counties involved, or representatives designated by them, such representatives to be either members of the boards or the county audi-

tors, shall meet and consider the conditions upon which the applying county shall be admitted with reference to the amount of money, if any, such applying county shall pay to the county or group of counties, on account of the funds expended by them in erecting and equipping the sanatorium being maintained and operated by them. The conditions agreed upon shall be set forth in writing and submitted to the county boards of each county involved, and if approved by all of such county boards resolutions to that effect shall be adopted, and upon adoption thereof, the conditions agreed upon shall be binding on all counties involved, and upon complying with the same, the applying county shall become associated with such county or group of counties in the maintenance of such joint sanatorium.

Written
contract.

Upon becoming associated with such county or group as aforesaid, the county associated shall become entitled to all the benefits and privileges conferred, and charged with all the duties and obligations imposed in this act, and shall thereafter in all things be treated as though one of the original counties forming the group.

Benefits.

SEC. 19. The county commissioners of any county within a joint sanatorium group which desires to withdraw from said group, may dispose of its interest in said joint sanatorium by selling same to any county or counties in said sanatorium group at a price fixed by a board of appraisers composed of the county auditors of the counties in the sanatorium group. Said auditors shall, upon application made to them by the county commissioners of any county in the sanatorium group which desires to withdraw, constitute themselves as such board for determining the price to be paid said county for its interest: *Provided*, That nothing in this section shall be construed as compelling any county or

Disposal
of interest.

counties to purchase the interest of any other county in such sanatorium.

Passed the Senate February 15, 1935.

Passed the House March 6, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 87.

[S. B. 54.]

MUTUAL SAVINGS BANKS; EMPLOYEES' PENSIONS.

AN ACT relating to mutual savings banks and authorizing pensions for employees of such banks.

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

SECTION 1. A mutual savings bank may provide for pensions for its disabled or superannuated employees in accordance with a plan adopted by its board of trustees and approved in writing by the supervisor of banking. Such mutual savings bank may pay not to exceed fifty per cent (50%) of the cost of providing such pension, and such portion to be paid by the mutual savings bank not to exceed five per cent (5%) of the monthly salary of the employee participating.

Employee's
pension.

Passed the Senate February 9, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 88.

[S. B. 161.]

INSURANCE.

AN ACT relating to insurance, amending sections 73 and 74 of chapter 49, Laws of 1911, further amending said chapter by adding thereto three new sections to be known as sections 74-a, 74-b and 74-c, and providing penalties for violation.

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

Amends § 73,
ch. 49, Laws
of 1911, pp.
209 to 210.

SECTION 1. That section 73 of chapter 49, Laws of 1911, pages 209 to 210 (section 7118 of Remington's Compiled Statutes) be amended to read as follows:

Compulsory
filing.

Section 73. Every insurance company desiring to transact the business of making insurance as an insurer in this state, must, as to any business it transacts, file in the office of the insurance commissioner its policy forms, rules and rating schedules, or, it may adopt entirely, the advisory rules and rates of any rating bureau organized as provided in section 74 of this act: *Provided*, That any insurance company that has maintained and used within the State of Washington for a period of five years or more prior to January 1st, 1935, its own forms, rules and rating schedules may maintain the same, or amendments thereto as hereinafter provided, as to the particular class or classes covered by such forms, rules and rating schedules, and adopt the advisory rules and rates of any rating bureau organization as to the balance of the class or classes of its said business. *Provided, further*, That no such policy forms or schedules need be filed for ocean marine insurance. *Provided, further*, That all policy forms, rules and rating schedules herein provided to be filed with the insurance commissioner shall first be approved by him. Every such company and its agents shall observe its policy forms, rules and rating schedules

Adoption
of rates.

Exemption.

Approval of
commis-
sioner.

and/or advisory rules and rates, and shall not amend the same or deviate therefrom except in accordance with the authority herein contained. Any company which shall adopt all or any part of its own rating schedules shall not amend or correct the schedules so filed until it shall have filed amendatory or corrective schedules in the office of the insurance commissioner for a period of at least fifteen days, and until and unless such amendatory or corrective schedules have been approved by the insurance commissioner. If it shall adopt all the advisory rates of any such rating bureau, or any particular class or classes thereof, it shall file written notice with the insurance commissioner of its adoption of such rates or class or classes thereof, specifying the same; and shall not deviate therefrom until it shall have filed notice of such deviation in the office of the insurance commissioner for a period of at least thirty days, and until and unless such deviation shall have been approved by the insurance commissioner, but such approval shall not be granted unless its experience in this or any other state during a period of not less than five years next preceding and its general financial condition warrants such deviation: *Provided*, That any such deviation so made shall be by a uniform percentage of addition to all of such rates, or to all of the classes so adopted by it, or by a uniform percentage of decrease from all of such rates, or from all the classes so adopted by it; and any such deviation shall continue without change for a period of one year from the date of approval of the same by the insurance commissioner: *Provided, further*, If a company has not been authorized and has not transacted business in this or any other state for at least five years next preceding January 1, 1935, it shall not be permitted to file its own forms, rules and schedules, but shall be a member of or subscriber to a rating organization until it shall have

Corrective
schedules.

Approval
of commis-
sioner.

Duration.

Rating
organization.

had an experience of five continuous years: *Provided, however,* The provisions of this act shall not apply to life and/or accident and health insurance companies.

Amends § 74
ch. 49, Laws
of 1911.

SEC. 2. That section 74 of chapter 49, Laws of 1911, pages 210 to 211, (section 7119 of Remington's Compiled Statutes) be amended to read as follows:

Rating
bureau.

Section 74. Any person or persons or co-partnership, resident within this state, or a domestic corporation, may organize or maintain a rating bureau, for the purpose of inspecting and surveying the various municipalities and fire hazards in this state, and the means and facilities for preventing, confining, and extinguishing fires, for the purpose of estimating fair and equitable rates for insurance, and to furnish to municipalities, owners of property, insurance companies, agents, solicitors, or brokers information and advice as to measures to be adopted for the reduction of fire hazards on property within this state, and lessening the cost of insurance thereon. The business of conducting a rating bureau in this state is public service in character and shall be conducted without profit to any party, except that fair and reasonable compensation shall be paid for all services actually rendered, and necessary to the business. Every rating bureau shall, before publishing or furnishing any rates, file in the office of the insurance commissioner its rating schedules, and shall not vary therefrom until amended or corrected rating schedules shall have been filed in the office of the insurance commissioner for a period of at least fifteen days, and until and unless such amended or corrected rating schedules shall have been approved by the insurance commissioner. No rating bureau

Purpose
and business.

Restrictions.

shall fix or promulgate a rate which does not accord with its established rules, classifications and schedules. No rating bureau shall fix or adopt any rules, the effect of which would be to prohibit or regulate

the payment of dividends by insurance companies issuing policies on the participating plan or by mutual or cooperative insurance companies, corporations or associations. The services of such rating bureau shall be available, equally and ratably in proportion to the service rendered, to any and all insurance companies, agents, brokers, and property owners.

Each rating bureau shall keep an accurate and complete record of all work performed by it, which record must show all receipts and disbursements, and be open at all times to the inspection, and examination of the insurance commissioner, his deputy, or examiner.

Record kept.

Each day that any person, co-partnership, corporation or rating bureau shall violate any provision of this section shall constitute a separate misdemeanor, and subject the offender to payment of a fine of not less than fifty dollars nor more than five hundred dollars.

Violation and penalty.

SEC. 3. That chapter 49, Laws of 1911 be amended by adding thereto a new section, to be known as section 74-a, (section 7119-a of Remington's Compiled Statutes) to read as follows:

Adds new sec. 74-a.

Section 74-a. No fire insurance company or rating bureau shall fix or make any rate or schedule of rates for fire insurance upon property in this state which is excessive, inadequate, unjust or unreasonable, or which discriminates unfairly between risks in the application of like charges or credits, or which discriminates unfairly between risks essentially the same hazards and having substantially the same degree of protection against fire. In determining the question of reasonableness of rates, the insurance commissioner shall give consideration to the conflagration hazard, both within and without the state and the combined experience of all companies doing business in this state over a period of the five pre-

Discrimination.

ceding years covering all classes of property insured in this state.

Adds new
section 74-b.

SEC. 4. That chapter 49, Laws of 1911 be amended by adding thereto a new section, to be known as section 74-b, (section 7119-b of Remington's Compiled Statutes) to read as follows:

Classification
schedules.

Section 74-b. Every company transacting fire insurance in this state shall annually on or before the first day of July of each year, file with the insurance commissioner and with the rating bureau of which it is a member or from which it receives its rates, classification schedules including premium writings and losses incurred on risks in this state during the preceding calendar year; and such classification schedule shall be in accordance with the classifications approved by the insurance commissioner; and in addition to such reports the insurance commissioner may require such company to file such classification schedules covering a number of years not exceeding the five preceding years prior to the making of such request.

Adds new
section 74-c.

SEC. 5. That chapter 49, Laws of 1911 be amended by adding thereto a new section, to be known as section 74-c, (section 7119-c of Remington's Compiled Statutes) to read as follows:

Removal of
discrimination.

Section 74-c. If, in the opinion of the insurance commissioner, any rate made or fixed by any insurance company or rating bureau is excessive, inadequate, unjust or unreasonable, or discriminates unfairly between risks in the application of like charges or credits, and/or discriminates unfairly between risks of essentially the same hazards and having substantially the same degree of protection against the fire, the insurance commissioner, after notice and opportunity to be heard is given to all parties interested, shall have power to order the discrimination removed. Any interested person or party feeling

aggrieved by any ruling, decision or order of the insurance commissioner following any hearing, as in this section provided, shall have the right to appeal to the superior court of Thurston county from such ruling, decision or order within the time and in the manner provided in section 7090 of Remington's Compiled Statutes for appeals by agents from decisions of the insurance commissioner; and upon such appeal the court shall try the case de novo and render its judgment either sustaining or reversing the order of the insurance commissioner, or enter such other judgment as the evidence warrants in accordance with the requirements of this section. Appeals to the supreme court may be taken as in equitable actions.

Right to appeal.

SEC. 6. Every insurance company transacting business in this state at the time this act takes effect and desiring to continue to transact business in this state shall, between the time this act takes effect and the first day of July, 1935, comply with the requirements of this act.

Compliance necessary.

Passed the Senate February 28, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 89.

[S. B. 250.]

PROHIBITING SALE OF INTOXICATING LIQUOR NEAR
STATE EDUCATIONAL INSTITUTIONS.

AN ACT prohibiting the sale of intoxicating liquors within prescribed limits of state educational institutions, and repealing sections 1 and 2 of chapter 98 of the Laws of 1903, as amended by sections 1 and 2 of sub-chapter 21 of chapter 97 of the Laws of 1909, the same being sections 5102 and 5103, respectively, of Remington's Revised Statutes.

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

SECTION 1. That sections 1 and 2 of chapter 98 of the Laws of 1903, as amended by sections 1 and 2 of sub-chapter 21 of chapter 97 of the Laws of 1909, the same being sections 5102 and 5103, respectively, of Remington's Revised Statutes, be and the same are hereby repealed.

Passed the Senate March 9, 1935.

Passed the House March 12, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 90.

[S. B. 252.]

INVESTMENT OF FUNDS OF ACCIDENT FUND AND
RESERVE FUND.

(Workmen's Compensation Act.)

AN ACT relating to the investment of funds of the accident fund and the reserve fund created by the workmen's compensation act of the State of Washington.

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

SECTION 1. Whenever in the judgment of the state finance committee there shall be in the accident fund or in the reserve fund created by the workmen's compensation act funds in excess of that

Investment
of excess
funds.

amount deemed by such committee to be sufficient to meet the current expenditures properly payable therefrom the state finance committee may invest such excess funds in national, state, county, municipal, or school district bonds, and the state finance committee shall exercise the same discretion and have the same authority with respect to the investment of such excess funds as is provided by law with respect to the investment of the permanent school fund.

SEC. 2. All acts or parts of acts in conflict herewith are hereby repealed. Repeal of conflicting acts.

SEC. 3. 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 Senate March 1, 1935.

Passed the House March 12, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 91.

[S. B. 253.]

INVESTMENT OF CURRENT STATE FUNDS.

AN ACT relating to the investment of current funds of the State of Washington by the state finance committee.

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

SECTION 1. Whenever there shall be in any fund or funds or cash balances in the state treasury more than sufficient to meet the current expenditures properly payable from such fund or funds or cash balances, the state finance committee may invest such portion of such funds or cash balances as the said committee may deem necessary and expedient, Investment of current funds.

in certificates, notes or bonds of the United States, in state, county, municipal or school district bonds, and in warrants of taxing districts of the State of Washington, such bonds and warrants to be none other than those found to be within the limit of indebtedness prescribed by law and to be general obligations of a county, municipality or school district: *Provided*, That the state finance committee may purchase said bonds and warrants directly from the taxing district or in the open market at such prices and upon such terms as they may determine, and that they may sell the same at such time or times as they may deem necessary or expedient. Upon such investment being made, the state treasurer shall pay to the vendor of said securities the amount so invested, and the bonds so purchased shall be deposited with the state treasurer, whose duty it shall be to collect all interest payments falling due thereon, and the principal at maturity.

State
finance
committee.

SEC. 2. Twenty per cent of all income received from such investment shall be set aside in a reserve fund. This reserve fund shall be maintained until it shall reach five per cent (5%) of the principal invested. Investments purchased for more or less than par shall be amortized to obtain the true amount of income, and the amortized value of the principal, at any time, shall be the cost of the security plus or minus such portion of the income as has been assigned to principal. Any loss sustained by selling investments for less than the amortized value of the principal may be charged to the reserve fund. Any profits obtained from selling investments for more than the amortized value of the principal shall be considered as income. All income other than that set aside in the reserve fund shall be credited to the deposit interest fund in the state treasury.

Reserve
fund.

Income.

SEC. 3. 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 Senate March 1, 1935.

Passed the House March 12, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 92.

[S. B. 254.]

CAPITOL BUILDING CONSTRUCTION FUND.

AN ACT providing for a loan from the general fund to the capitol building construction fund, providing for the repayment of the same, making appropriations, and declaring that this act shall take effect on April 15, 1935.

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

SECTION 1. That there is hereby appropriated from the general fund, out of monies not otherwise appropriated, the sum of two hundred fifty-one thousand, six hundred twenty-five dollars (\$251,625.00), or so much thereof as may be necessary, as a loan to the capitol building construction fund for the purpose of meeting the interest on capitol building bonds. Appropriation.

SEC. 2. For the purpose of repaying to the general fund the loan provided for in section 1 hereof, there is hereby appropriated from the capitol building construction fund, to the general fund, the sum of two hundred fifty-one thousand, six hundred twenty-five dollars (\$251,625.00), or so much thereof as may be necessary, and the state treasurer is hereby authorized and directed to repay said loan as soon and as often as there may be any money in the capitol building construction fund applicable thereto. Repaying to general fund.

Date of
effect.

SEC. 3. This act is necessary for the immediate support of the state government and its existing public institutions, and shall take effect April 15, 1935.

Passed the Senate February 22, 1935.

Passed the House March 12, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 93.

[S. S. B. 86.]

BANKS AND TRUST COMPANIES.

AN ACT relating to banks and trust companies other than mutual savings banks; providing for separate accounts for savings deposits and the repayment thereof; repealing sections 11 to 18, both inclusive, chapter 42, Laws of 1933; (Remington's Revised Statutes 3244-1 to 3244-3, both inclusive, 3245, 3245-1, 3246, 3246-1 and 3253-1; Pierce's Washington Code sections 287-1, 287-2, 287-3, 288, 288-1, 289, 289-1 and 296-1.

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

Repayment
of accounts.

SECTION 1. That any bank or trust company which shall conduct a savings account department shall repay all deposits to the depositor or his lawful representative when required at such time or times and with such interest as the regulations of the corporation shall prescribe. A pass book shall be issued to each savings account depositor, containing the rules and regulations prescribed by the corporation, covering such deposits, in which shall be entered each deposit by and each payment to such depositor, and no payment or checks against any savings account shall be made unless accompanied by and entered in the pass book issued therefor, except for good cause and assurance satisfactory to the corporation.

SEC. 2. That sections 11 to 18, both inclusive, chapter 42, Laws of 1933; (Remington's Revised Statutes 3244-1 to 3244-3, both inclusive, 3245, 3245-1, 3246, 3246-1 and 3253-1; Pierce's Washington Code 287-1, 287-2, 287-3, 288, 288-1, 289, 289-1 and 296-1) be and the same are hereby repealed.

Repeals
§§ 11 to 18,
inc., ch. 42,
Laws of 1933.

Passed the Senate March 4, 1935.

Passed the House March 12, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 94.

[S. B. 19.]

SALARY FUND IN CLASS "A" COUNTIES.

AN ACT relating to the creation of a fund in Class A counties and counties of the first class for the payment of the salaries and wages of county officers and employees, and providing for the payment and transfer of money to and from said fund, and amending section 1 of chapter 14 of the Session Laws of the Extraordinary Session of 1933, and declaring an emergency.

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

SECTION 1. That section 1 of chapter 14 of the Laws of Extraordinary Session of 1933 be amended to read as follows:

Amends § 1,
ch. 14, Laws
of 1933.

Section 1. There is hereby created in Class A counties and counties of the first class in this state a fund to be known as the salary fund, to which shall be credited all fees, fines and other receipts heretofore and hereafter directed to be credited to the county current expense fund, save and except real and personal taxes levied for such current expense fund, and the proceeds from the sale of county bonds.

Salary fund.

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 5, 1935.

Passed the House March 14, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 95.

[S. B. 34.]

TAXES ON DOGS.

AN ACT relating to dogs, providing for the assessment and collection of annual taxes thereon, and amending section 1 of chapter 198, Session Laws of 1929.

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

Amends § 1, ch. 198, Laws of 1929.

SECTION 1. That section 1 of chapter 198 of the Laws of 1929 be amended to read as follows:

License tax.

In each county which elects to proceed under this act, which election shall be by the vote of its board of county commissioners, it shall be the duty of each county and township assessor annually, at the time of assessing personal property, to make a list of all persons who own or keep a dog or dogs outside the corporated limits of any city and to set opposite the name of each owner or keeper the number of dogs owned or kept, stating whether male, sterilized female, or unsterilized female, and to assess against every such owner or keeper a license tax as follows:

- For each male dog.....\$1.00
- For each sterilized female dog..... 1.00
- For each unsterilized female dog..... 2.50

Provided, That for dogs kept in kennels for breeding, sale or sporting purposes an individual license tax shall not be assessed, but the owner or

keeper of such kennel shall be assessed a kennel license as follows: Kennel license.

For 20 dogs, or less.....\$10.00

For each additional 20 dogs, or fraction thereof... 5.00

Passed the Senate February 12, 1935.

Passed the House March 14, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 96.

[S. B. 38.]

COLLECTION OF WAGES IN PRIVATE EMPLOYMENT.

AN ACT to regulate the payment of wages or compensation for labor or service in private employments, providing penalties for violations of its provisions, authorizing the director of labor and industries to enforce this act, defining the duties of prosecuting attorneys relative to its enforcement, and providing for the collection of certain penalties by civil action at the direction of such director.

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

SECTION 1. The director of labor and industries by and through the division of industrial relations shall have the power and authority, when in his judgment he deems it necessary, to take assignments of wage claims and prosecute actions for the collection of wages of persons who are financially unable to employ counsel in cases in which, in the judgment of the director, the claims for wages are valid and enforceable in the courts; and the said director, and any supervisor and any other person in the employ of the department of labor and industries, duly designated by them, or either or any of them, shall have authority to issue subpoenas, to compel the attendance of witnesses or parties and the production of books, papers or records, and to administer oaths and to examine witnesses under oath, and to take the verification of proof of instruments of writing

Director of labor and industries.

Regulation of wages.

Powers of director.

and to take depositions and affidavits for the purpose of carrying out the provisions of this act. When such assignments for wage claims are taken, no court costs shall be payable by said director for prosecuting such suits. The director shall have a seal inscribed "Department of Labor and Industries—State of Washington" and all courts shall take judicial notice of such seal. Obedience to subpoenas issued by the director, a supervisor or a duly authorized representative shall be enforced by the courts in any county. The director, the supervisors and the authorized representatives shall have free access to all places and works of labor, and any employer, or any agent or employee of such employer, who shall refuse them, or any of them, admission therein, or who shall, when requested by them, or any of them, wilfully neglect or refuse to furnish them, or any of them, any statistics or information pertaining to his lawful duties, which may be in his possession or under the control of said employer, or agent, shall be guilty of a misdemeanor.

Access to places of labor.

Enforcement.

SEC. 2. Nothing herein contained shall be construed to limit the authority of the prosecuting attorney of any county to prosecute actions, both civil and criminal, for such violations of this act as may come to his knowledge, or to enforce the provisions hereof independently and without specific direction of the director of labor and industries.

Misdemeanor.

SEC. 3. Any person, firm, association, or corporation, or agent, manager, superintendent, or officer thereof, who having the ability to pay, shall wilfully refuse to pay the wages due and payable when demanded, as herein provided, or falsely deny the amount or validity thereof, or that the same is due, with intent to secure for himself, his employer, or other person, any discount upon such indebtedness, or with intent to annoy, harass, or oppress, or

hinder, or delay, or defraud, the person to whom such indebtedness is due, shall, in addition to any other penalty imposed upon him by this act, be guilty of a misdemeanor.

SEC. 4. It shall be the duty of the director of labor and industries to inquire diligently for any violations of this act, and to institute the actions for penalties herein provided, and to enforce generally the provisions of this act. Violations.

SEC. 5. Nothing in this act shall apply to the payment of wages or compensation of employees directly employed by any county, incorporated city or town, or other municipal corporation. Nor shall anything herein apply to employees directly employed by the state, any department, bureau, office, board, commission or institution hereof. Exceptions.

Passed the Senate March 5, 1935.

Passed the House March 14, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 97.

[S. S. B. 70.]

ISSUANCE AND SALE OF SECURITIES.

AN ACT providing for the regulation and supervision of the issuance and sale of certain securities to prevent fraud in the sale thereof; amending sections 2 and 6, chapter 69, Laws of 1923; amending said act by adding thereto a new section to be designated 14-a, and repealing section 2½, chapter 69, Laws of 1923; and providing that this act shall take effect immediately.

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

Amends § 2,
ch. 69, Laws
of 1923.

SECTION 1. That section 2, chapter 69, Laws of 1923, be amended to read as follows:

Section 2. *Definition of terms.* The following words have in this act the signification attached to them in this section, unless otherwise apparent from the context:

Defining
"company."

(1) The word "company" includes all domestic and foreign private corporations, associations, joint stock companies and co-partnerships, and also trustees (but not including executors, administrators, receivers, or other trustees acting under the authority of a court);

Excepting therefrom:

Exceptions.

(a) All national banking associations and other corporations organized and existing under and by virtue of the acts of Congress of the United States;

(b) All insurance companies authorized to transact business within this state and all corporations transacting a banking or trust companies business within this state;

(c) All building and loan, and savings and loan corporations, associations and societies authorized as such to do business in this state;

(d) All public utilities subject to the jurisdiction, control and regulation of the director of public works;

(e) All companies organized without capital stock and not for pecuniary gain and exclusively engaged in educational, benevolent, charitable or reformatory purposes, and companies based on membership basis for social, athletic and educational purposes;

(f) This act shall not apply to original or treasury stocks, bonds, debentures or other securities sold by a metalliferous mining company, or their duly appointed fiscal agent holding such original or treasury stocks, bonds, debentures or other securities under option but any resales thereof shall be governed by the provisions of this act. A resale is hereby defined to be a sale in which the issuing company is not a party either directly or acting through a fiscal agent.

(2) The word "security" includes:

(a) All shares or interests into which the capital, capital stock, or property of companies, or rights of stockholders or members thereof, are divided, including all treasury shares and shares of their own capital stock purchased or otherwise acquired by companies upon delinquent assessment sales or in any other lawful manner, and all certificates and other instruments issued by them or their authority, evidencing or representing such shares, interests or rights;

(b) All promissory notes, mortgages, bonds, debentures, and other evidences of indebtedness issued by any company, excepting promissory notes and mortgages negotiated by the drawer or maker in the ordinary course of business by private negotiation.

(c) Any instrument issued, offered or sold to the public by any company, evidencing or representing any right to participate or share in the profits or earnings or the distribution of assets of any business carried on for profit.

(d) All bonds, debentures and other evidences of indebtedness issued by any foreign government or any political subdivision thereof; or by any state of the United States of America or any political subdivision thereof, except the State of Washington and its political subdivisions.

Definitions.

(3) The word "sale" includes every contract by which, for valuable consideration, a company transfers any security or interest therein; and any exchange, pledge or hypothecation, or any transfer in trust or otherwise, for the performance of an obligation.

The word "sell" includes every act by which such sale is made.

(4) The word "agent" includes every person or company employed or appointed by a broker or company who sells, negotiates for the sale of, solicits, or takes subscriptions for, a security of any company offering its own issue for sale.

(5) The word "broker" includes every person or company, other than an agent, engaging in the business of selling, offering for sale, negotiating for the sale of, soliciting subscriptions for, or otherwise dealing in securities issued by others; or underwriting any issue of securities, or of purchasing such securities with the purpose of reselling or offering them for sale to the public for a commission or at a profit, excepting therefrom the following:

(a) One who disposes of securities to a broker.

(b) Any pledge holder selling in good faith and not for the purpose of avoiding the provisions of this act, and in the ordinary course of business, a security pledged with him for the payment of a bona fide debt.

(c) Any owner of any security not the issuer or an underwriter thereof who sells or exchanges the same for his own account: *Provided*, That such sale or exchange is not made by such owner in the

course of repeated and successive transactions of like or similar character.

SEC. 2. That section 2½, chapter 69, Laws of 1923, be and the same is hereby repealed.

Repeal of § 2½, ch. 69, Laws of 1923.

SEC. 3. That section 6, chapter 69, Laws of 1923, be amended to read as follows:

Amends § 6, ch. 69, Laws of 1923.

DUTIES OF DIRECTOR OF LICENSES.

Section 6. Upon the filing of an application, it shall be the duty of the director of licenses to examine the same and the papers and documents filed therewith. If he finds that the proposed plan of business of the applicant is fair, just and equitable, and that the securities which it proposes to issue and the methods to be used by it in issuing and disposing of the same are not such as will work a fraud upon the purchaser thereof, the director of licenses shall issue to the applicant a permit authorizing it to issue and dispose of such securities. Should the director of licenses find that the proposed plan of business of the applicant is unfair, unjust or inequitable he shall deny the application for a permit and notify the applicant of his decision.

Examination of applications.

Every permit shall recite in bold type that the issuance thereof is permissive only, and does not constitute a recommendation or endorsement of the securities permitted to be issued.

The director of licenses is hereby authorized and directed to make such reasonable rules and regulations as are necessary to carry out the provisions of this act.

Powers of director.

The director of licenses is empowered to make at any time examinations of or investigations into the records and books of account of any issuing company or broker.

SEC. 4. That chapter 69, Laws of 1923, be amended by adding thereto a new section to be designated as section 14-a to read as follows:

Adds to ch. 69, Laws of 1923.

Injunction. Section 14-a. In addition to the other penalties and remedies by this act provided, the director of licenses shall have power to apply in any court of competent jurisdiction for an injunction restraining any unlawful acts or fraudulent practices.

Receiver. Whenever the director of licenses finds that companies licensed under this act are operating and conducting their business in an unlawful manner or with disregard to the rights of investors therein, the director of licenses, by and with the consent of the governor, may apply to any court of competent jurisdiction for a receiver to be appointed for the affairs of such firm.

Effective immediately. SEC. 5. This act is necessary for the immediate preservation of the public peace, health and safety, support of the state government and its existing public institutions and shall take effect immediately.

Passed the Senate March 11, 1935.

Passed the House March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 98.

[S. B. 85.]

DRUGS AND MEDICINES.

AN ACT relating to drugs and medicine; regulating the sale and dispensing thereof; requiring licenses and registrations for the privilege of selling, dispensing and compounding the same, and fixing fees therefor; creating a state board of pharmacy, and prescribing their powers and duties with respect thereto; prescribing penalties; amending sections 10, 11, 13, 16 and 17-c of chapter CXXI (121), Laws of 1899; repealing all acts and parts of acts in conflict therewith; and making an appropriation.

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

SECTION 1. There is hereby created a state board of pharmacy, which may be referred to hereinafter as the board, to consist of three members, to be appointed by the governor. Each of the members of said board shall be a citizen of the United States and a resident of the State of Washington, and at the time of his appointment shall have been a duly registered pharmacist under the laws of the State of Washington for a period of at least five consecutive years immediately preceding his appointment and shall at all times during his incumbency continue to be such a duly registered pharmacist. The first members of said board shall be appointed by the governor within thirty days after this act takes effect, the term to be designated by the governor, one for a term ending on the third Monday in January, 1937, one for a term ending on the third Monday in January, 1939 and one for a term ending on the third Monday in January, 1941. Appointments of members after the first, except to fill an unexpired term, shall be for a term of four years. Each member shall qualify by taking the usual oath of a state officer, which shall be filed with the secretary of state, and each member shall

State board
of pharmacy,
creation of.

Qualification
of members.

hold office for the term of his appointment and until his successor is appointed and qualified. Each member shall be subject to removal at the pleasure of the governor, but no such removal shall be made by the governor unless he shall furnish the member with a letter setting forth his reasons for the removal and shall file a copy of such letter with the secretary of state where it shall remain subject to public inspection. In case of resignation, disqualification of a member, or a vacancy occurring from any cause, the governor shall appoint a new member for the unexpired term.

Organization
of board.

SEC. 2. Members of the board shall meet at such places and times as the board shall determine and as often as necessary to discharge the duties imposed upon it by this act. The board shall elect a chairman from among its members. Two members shall constitute a quorum for the transaction of business. Each member of the board shall receive ten dollars per day for each day actually spent in the performance of his official duties, including days spent [spent] in going to and returning from the place of such performance, together with his actual and necessary traveling expenses.

Powers
and duties.

SEC. 3. The board shall have power and it shall be its duty—

(1) To pass upon the qualifications of applicants for licenses, registrations and certificates, prepare the necessary lists of examination questions, which may be partly oral and partly written, and determine and designate the applicants who successfully pass examination, and issue such licenses, registrations and certificates as are required and authorized by the provisions of chapter CXXI (121) of the Laws of 1899, as amended, and chapter 180 of the Laws of 1923, as amended;

(2) To appoint, employ, discharge at will, and fix the compensation of a secretary and such inspec-

tors, assistants and clerks as it shall deem necessary and advisable to discharge its duties under this act;

(3) To exercise a general supervision over, and to direct the enforcement of, the provisions of chapter CXXI (121) of the Laws of 1899, as amended, and chapter 180 of the Laws of 1923, as amended;

(4) To hold hearings and revoke or suspend, as provided by law, licenses, registrations and certificates issued pursuant to the provisions of chapter CXXI (121) of the Laws of 1899, as amended, and chapter 180 of the Laws of 1923, as amended;

(5) To make such rules and regulations as may be necessary or convenient, not inconsistent with law, to aid and facilitate the performance of the duties and powers imposed upon it by this act.

SEC. 4. That section 10 of chapter CXXI (121), Amendment.
Laws of 1899, as amended by section 5 of chapter 213 of the Laws of 1909 (§ 10135 of Remington's Revised Statutes) be amended to read as follows:

Section 10. Every person claiming registration as a graduate in pharmacy or as a licentiate of some other state board, shall, before a certificate be granted, pay the sum of ten dollars, and every applicant for registration by examination under this act shall pay the sum of ten dollars before the examination be attempted: *Provided*, That in case the applicant fails to pass a satisfactory examination he shall have the privilege of a second examination without any charge any time within one year. Every shopkeeper not a pharmacist, desiring to secure the benefits and privileges of this act, is hereby required to secure a shopkeeper's license, and he or she shall pay the sum of two dollars for the same, and annually thereafter the sum of two dollars for renewal of the same; and shall at all times keep said license or the current renewal thereof conspicuously exposed in the shop to which it applies. Examination.

Shopkeeper's license.

Amends § 16
of ch. 121,
Laws of 1899.

That section 16 of chapter 121 of the Session Laws of 1899 be amended to read as follows:

Vendor's
license.

Section 16. Every itinerant vendor or any peddler of any medicine, drug, nostrum or ointment or preparation for the treatment of disease or injury desiring to secure the benefit privileges or benefits of this act is hereby required to secure a vendor's license; and he or she shall pay the sum of two dollars for the same and annually thereafter the sum of two dollars for the renewal of the same.

Amendment.

SEC. 5. That section 11, chapter CXXI (121), Laws of 1899 (§ 10136 of Remington's Revised Statutes) be amended to read as follows:

Renewal
registration
license.

Section 11. Every registered pharmacist and assistant pharmacist who desires to continue the practice of his profession shall annually on or before the first day of June of each year secure from the board a renewal registration license, the fee for which shall be three dollars for a pharmacist and two dollars for an assistant. Every certificate of registration or the current renewal thereof shall be conspicuously exposed in the drug store, pharmacy or dispensary to which it applies. Any registered pharmacist, assistant pharmacist or shopkeeper who shall fail or neglect to conspicuously expose such certificates as are herein provided, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined not less than five nor more than ten dollars, and the costs of the action.

Amendment.

SEC. 6. That section 13 of chapter CXXI (121), Laws of 1899, as amended by section 7 of chapter 213 of the Laws of 1909 (§ 10138 of Remington's Revised Statutes) be amended to read as follows:

Misde-
meanors.

Section 13. Any person not a registered pharmacist and not having continuously and regularly in his employ a duly licensed and registered pharmacist within the full meaning of this act, who shall retail, compound or dispense medicines, or who shall

take, use or exhibit the title of registered pharmacist, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not to exceed fifty dollars; and each and every day that such prohibited practice continues shall be deemed a separate offense. Every place in which physicians' prescriptions are compounded or dispensed shall be deemed to be a pharmacy, drug store or dispensary, and the same shall at all times be under the personal supervision of a duly licensed and registered pharmacist; and any person who shall permit the compounding and dispensing of prescriptions, or vending of drugs, medicines or poisons in his store or place of business, except upon the supervision of a registered pharmacist, or any registered pharmacist or shopkeeper registered under this act while continuing in business, who shall fail or neglect to procure annually his renewal of registration, or any person who shall willfully make any false representations to procure registration for himself or any other person, or who shall violate any of the provisions of this act willfully and knowingly, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not to exceed fifty dollars; and each day that such prohibited practice continues shall be deemed a separate offense: *Provided*, That nothing in this act shall operate in any manner to interfere with the business of any physician and surgeon, duly licensed as such under the laws of this state, in regular practice, or prevent him from administering to his patients such medicines as he may deem proper, nor with selling proprietary medicine or medicines placed in sealed packages, nor with the exclusive wholesale business of any dealer except as hereinafter provided, nor prevent shopkeepers, itinerant vendors, peddlers or salesmen from dealing in and selling the commonly used medicines, or patent and

Penalties.

Not to
interfere
with
physicians

Licenses.

Violation.

proprietary medicines, if such medicines are sold in the original packages of the manufacturer, or in packages put up by a registered pharmacist in the manner provided by the state board of pharmacy, is [if] such shopkeeper, itinerant vendor, salesman or peddler shall have obtained a license as hereinabove provided; but any person who shall take or use or exhibit in or upon any place of business, or advertise in a newspaper, telephone or other directory, by radio, or in any manner the title of pharmacist, assistant pharmacist, druggist, pharmacy, drug store, medicine store, drug department, drugs, drug sundries, or any title or name of like description or import, or display or permit to be displayed upon said place of business the characteristic pharmacy show bottles or globes, either colored or filled with colored liquids, without having continuously and regularly employed in this [his] shop, store, or place of business a pharmacist duly licensed and registered under this act, shall be guilty of a misdemeanor, and each and every day that such prohibited practice continues shall be deemed a separate offense.

Amends § 16,
ch. 121, Laws
of 1899.

SEC. 7. That section 16 of chapter CXXI (121) of the Laws of 1899, being section 10141 of Remington's Revised Statutes, be and the same is hereby amended to read as follows:

License
fee for.

Section 16. Any itinerant vendor, shopkeeper, or any peddler of any medicine, drug, nostrum or ointment or preparation for the treatment of disease or injury, shall pay a license fee of two dollars annually on or before the first day of June. The state board of pharmacy shall issue a license to such itinerant vendor or peddler on application made to the state board of pharmacy, such license to be signed by the president and attested by the secretary with the seal of the board. Any such itinerant vendor or peddler who shall vend or sell, or offer to sell any

such medicine, drug, nostrum or ointment or preparation without having a license to do so as herein provided, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than twenty dollars and not exceeding fifty dollars, for such offense, and each sale or offer to sell shall constitute a separate offense.

Misdemeanor.

Penalty.

SEC. 8. That sections 17-c of chapter CXXI (121), Laws of 1899, as added by section 12 of chapter 213 of the Laws of 1909 (§ 10145 of Remington's Revised Statutes) be amended to read as follows:

Amends
§ 12, ch. 213,
Laws of
1909.

Section 17-c. Within thirty days after this act takes effect, the owner of each and every drug store, pharmacy or dispensary, shall pay a license fee of two dollars, and annually thereafter, on or before the first day of June, a like fee of two dollars, for which he shall receive a license and registration of location, which shall entitle the owner to operate such drug store, pharmacy or dispensary at the location specified for the year ending on the next succeeding May 31st, and each such owner shall at the time of filing proof of payment of such fee as hereinafter provided, file with the state board of pharmacy on a blank therefor provided, a declaration of ownership and location, which declaration of ownership and location so filed as aforesaid shall be deemed presumptive evidence of ownership of the pharmacy, drug store, or dispensary mentioned therein. It shall be the duty of the owner to immediately notify the board of any change of location and ownership and to keep the license and registration of location or the renewal thereof properly exhibited in said drug store, pharmacy or dispensary. Failure to conform with this provision shall be deemed a misdemeanor, and upon conviction thereof the owner shall be fined not less than ten dollars nor more than fifty dollars; and each day that said failure continues shall be deemed a separate offense.

Filing
with
state board.Change of
location.

Misdemeanor.

Payments by
applicant.

SEC. 9. All payments required by this act, by the provisions of chapter CXXI (121), Laws of 1899, as amended, or chapter 180, Laws of 1923, as amended, for licenses, registrations, examinations, certificates or other purposes, shall be paid by the applicant for the license, registration, certificate or examination to the state treasurer who shall, upon receipt of the same, issue an original duplicate receipt therefor to such applicant, which shall show the purpose for which the payment was made; and the applicant shall, upon filing with the board one of such duplicate receipts, receive from the board the license, registration, certificate, or examination, as the case may be, to which he is entitled by reason of such payment.

General
fund.

SEC. 10. All moneys received by the state treasurer under the provisions of this act shall be paid into the general fund of the state.

Repeal of
conflicting
acts.

SEC. 11. All acts and parts of acts in conflict herewith are hereby repealed.

Partial
invalidity.

SEC. 12. If any section, sentence, clause or part of this act shall be adjudged to be invalid, such adjudication shall not affect the remaining portions of the act.

Appropriation.

SEC. 13. There is hereby appropriated the sum of ten thousand dollars (\$10,000.00), or so much thereof as may be necessary, out of the general fund of the state treasury, to be disbursed on vouchers to be approved by the state board of pharmacy for per diem, salaries, expenses and capital outlay necessary in carrying out the provisions of this act: *Provided*, That disbursements hereunder shall not exceed receipts.

Passed the Senate March 4, 1935.

Passed the House March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 99.

[S. B. 105.]

PUBLIC SCHOOL PLAYFIELDS AND ATHLETIC GROUNDS.

AN ACT relating to public school playfields or athletic grounds, and authorizing boards of directors for public schools to permit the use thereof and to rent the same for athletic contests and purposes for a compensation.

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

SECTION 1. That boards of directors of school districts in the State of Washington are hereby authorized to permit the use of, and to rent school playgrounds and/or athletic fields appurtenant or adjacent to any school house or school building by, or to, any person or corporation for baseball, football, or any other athletic contests and events, or other athletic purposes, when school is not in session, or when such fields are not used for a public purpose.

Use of
playgrounds.

SEC. 2. That such permission to use and/or rent said school playgrounds and/or athletic fields shall be for such rental and/or compensation and under such regulations as the board of directors may from time to time adopt.

Regulation
of.

SEC. 3. That the powers herein conferred on the board of school directors shall be in addition to other powers conferred by law and vested in such boards of school directors.

Extra
powers of
board.

Passed the Senate March 9, 1935.

Passed the House March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 100.

[S. B. 110.]

VOTING BY BLIND PERSONS.

AN ACT relating to elections and providing that blind persons or persons of defective vision may request the assistance of certain persons to mark their ballots other than is now provided by law, and providing penalties.

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

SECTION 1. That hereafter, when any blind person, or person with such defective vision that he or she cannot see to mark his or her ballot, and who is otherwise qualified to vote, may designate his or her spouse, or any near relative, who can see and who is also a registered voter, to mark his or her ballot: *Provided*, That this act shall not prevent any such person from designating election officers for that purpose, as now provided by law, but no election officer shall prevent such person from exercising his or her choice as heretofore set forth.

Marking
of ballots.

Election
officers.

Violation.

SEC. 2. Any person violating any provision of this act shall be punished as for a misdemeanor.

Passed the Senate March 1, 1935.

Passed the House March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 101.

[S. B. 112.]

IRRIGATION DISTRICT DEEDS ON FORECLOSURE OF
ASSESSMENTS.

AN ACT relating to irrigation district deeds on foreclosure of assessments, preserving the lien of general taxes and amending section 30, page 687 of the Session Laws of 1889-90, as amended by section 17 of chapter 165 of the Session Laws of 1895 (section 7448, Remington's Revised Statutes).

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

SECTION 1. That section 30, page 687 of the Session Laws of 1889-90, as amended by section 17 of chapter 165 of the Session Laws of 1895 (section 7448, Remington's Revised Statutes) be amended to read as follows:

Amends § 30,
Laws of
1889-90, as
amended.

Section 7448. Deed, and its effect as evidence. The matter recited in the certificate of sale must be recited in the deed, and such deed duly acknowledged or proved is prima facie evidence that—

Deed,
contents of.

First: That property was assessed as required by law;

Second: The property was equalized as required by law;

Third: That the assessments were levied in accordance with law;

Fourth: The assessments were not paid;

Fifth: At a proper time and place the property was sold as prescribed by law and by the proper officers;

Sixth: The property was not redeemed;

Seventh: The person who executed the deed was the proper officer.

Eighth: Such deed, duly acknowledged or proved, is (except as against actual fraud) conclusive evidence of the regularity of all the proceed-

ings from the assessments by the secretary, inclusive, up to the execution of the deed.

Ninth: When the grantee in the deed is a party other than the irrigation district or the county, the deed conveys to the grantee the absolute title to the lands described therein, free from all encumbrances, except general taxes, drainage improvement districts assessments, and all existing irrigation district assessments.

Absolute
title.

Tenth: When the grantee in the deed is the irrigation district or the county, the deed conveys to the grantee the absolute title to the lands described therein, free from all encumbrances except drainage or diking improvement district assessments or installments thereof not delinquent at the time of the sale, also except all existing irrigation district assessments not delinquent at the time of the sale, pursuant to which said deed issued.

Reconvey-
ance.

Eleventh: If the irrigation district reconveys, which it may do upon installments or for cash, any lands so acquired by it to a grantee who has a right to such reconveyance under section 7445 of Remington's Revised Statutes, the grantee, before receiving deed, shall pay all the taxes, drainage improvement district and irrigation district assessments, which had been cancelled by the deed to the irrigation district, such payment being made to the county treasurer for the benefit of the respective taxing districts entitled thereto, and such grantee shall also pay any expenses of the irrigation district incurred in caring for, operating, or improving said land.

Distribution
of proceeds.

Twelfth: All proceeds received by a county or irrigation district from any lands so acquired, shall unless the taxes and assessments have been paid under the provisions of the preceding paragraph, be paid to the county treasurer and by him distributed pro rata between the county, the irrigation districts, and the drainage improvement districts holding

liens against said lands at the time the county or the irrigation district acquired title, in proportion to the amounts of the respective liens cancelled by the deed to the irrigation district or to the county: *Provided*, That there can be first deducted therefrom and reimbursed to the district or county advancing same, any expenses incurred in caring for, operating, or improving said land.

Thirteenth: When the land is owned by the United States, or this state, the provisions of subsections nine, ten and eleven shall not apply, and in such cases the deed shall be prima facie evidence of the right of possession.

Exceptions.

SEC. 2. This act shall take effect as of January 1, 1936.

Date of effect.

Passed the Senate March 1, 1935.

Passed the House March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 102.

[S. B. 158.]

DIKING AND DRAINAGE DISTRICTS; WITHDRAWAL OF PROPERTY.

AN ACT authorizing property to be withdrawn from a diking and/or drainage district when such property ceases to be benefited by the improvements of such district, and providing procedure therefor.

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

SECTION 1. Whenever any piece of land in any diking or drainage district in this state shall cease to be susceptible to benefit from the diking and/or drainage improvement of such district, the owner thereof may bring civil action in the superior court of the county wherein such property is situated, against the board of commissioners of such district

Withdrawal of property.

in their official capacity, to have such property stricken from the assessment roll for such district. The procedure shall be that of other civil actions, except no judgment for costs shall be entered against such district in such proceedings.

SEC. 2. If the court is satisfied that the status of said property has changed so that it is no longer susceptible to benefit from the improvement of such district and should be removed from the assessment roll thereof, and it be established that all benefits assessed against said lands up to the date of trial have been paid, such court may enter a decree striking such land from the assessment roll of said district, and it shall not be subject to future assessment for benefits or maintenance by such district, unless, thereafter, it is again brought into such districts by the proceedings provided by law to extend the district or include benefited property which is not assessed. Nothing herein shall prevent such property from being again brought into said district in the manner provided by law generally for the inclusion of benefited property, if it appear at a future date that said property will receive benefits from the improvement in such district. Upon entry of such decree of the court a certified copy thereof shall be filed in the office of the auditor of such county wherein the property is situated, and upon receipt thereof, he shall correct the assessment roll of said district accordingly and strike the property therefrom.

Decree for
withdrawal.

Certified
copy filed.

Passed the Senate March 9, 1935.

Passed the House March 14, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 103.

[S. B. 160.]

DIKING AND DRAINAGE DISTRICTS; SALE OF BONDS.

AN ACT authorizing issuance and sale of bonds for diking and drainage districts to fund and redeem outstanding warrants of such district, providing for the call of such warrants and cessation of interest thereon; for registration of such bonds; exchange thereof for warrants; the levy of assessments for the payment of principal and interest thereon; determining how the same is chargeable; providing for the collection thereof; the fund into which the same shall be put; the call, payment, and redemption of such bonds.

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

SECTION 1. Any board of commissioners of any diking or drainage district may, at any time, without petition and on its own motion, issue bonds of such district for the purpose of funding any outstanding warrants of such district. No bonds so issued shall be sold for less than their par value. They may be sold at public or private sale. Any department or agency of the State of Washington having power to invest funds is hereby authorized and empowered to use the same to buy such bonds.

Issuance
of bonds.

SEC. 2. Said bonds shall be numbered consecutively from one upwards and shall be in denominations of not less than one hundred dollars (\$100.00) nor more than one thousand dollars (\$1,000.00) each. They shall bear the date of issue, shall be made payable to the bearer in not more than ten years from the date of their issue, and shall bear interest at a rate not exceeding six per cent (6%) per annum, payable annually, with coupons attached for each interest payment. The bonds and each coupon shall be signed by the chairman of the board of commissioners of each district and shall be attested by the secretary of said board. The seal, if any, of such

Bonds;
contents of.

district shall be affixed to each bond, but it need not be affixed to the coupon.

Bond
register.

SEC. 3. When said bonds are sold, but before they are delivered to the purchaser, they shall be presented to the county treasurer who shall register them in a book kept for that purpose and known as the bond register, in which he shall enter the number of each bond, the date of issue, the maturity, amount and rate of interest, when payable, and to whom sold. The proceeds derived from the sale of said bonds shall be paid by the purchaser thereof to the county treasurer for the use, benefit, and account of the district issuing same.

Proceeds
from bonds.

Outstanding
warrants.

SEC. 4. All outstanding warrants of such district so sought to be redeemed shall become due and payable immediately upon receipt by the county treasurer of the money from the sale of said bonds; and upon a call of such outstanding warrants or obligations issued by him, the same shall cease to draw interest at the end of thirty days after the date of the first publication of such call. The call shall be made by the treasurer by publishing notice thereof for two consecutive weeks in the county paper authorized to do the county printing. The notice shall designate the number of each warrant sought to be redeemed.

Exchange
of bonds.

SEC. 5. Said bonds may be exchanged at not less than their par value for an equal amount of the outstanding warrants of the district issuing such bonds.

Assessments.

SEC. 6. It shall be the duty of the commissioners of such district annually to levy an assessment sufficient to pay the coupons upon such bonds as they fall due. They may at any time levy such additional assessment as they deem best to redeem and retire such bonds. Commencing not less than five years before the due date of such bonds, they shall determine the number of equal annual levies necessary to

retire such bonds at maturity, and annually thereafter levy an assessment sufficient to liquidate all of said bonds by maturity. Such levies for interest and redemption of the bonds shall be added to the annual cost of the maintenance of the diking or drainage system of said district. Such assessments shall be collected by the county treasurer and kept as a special fund for the sole purpose of paying interest upon and liquidating said bonds.

Special
fund.

SEC. 7. It shall be the duty of the county treasurer of each county in which there may be a district issuing bonds under the provisions of this act, whenever he has on hand one thousand dollars (\$1,000.00) over and above interest requirements in the special fund for the payment of said bonds and interest, to advertise in the newspaper doing the county printing, for the presentation to him for payment of as many of the bonds issued under the provisions of this chapter as he may be able to pay with the funds in his hands. The bonds shall be redeemed and paid in their numerical order, beginning with bond No. 1 and continuing until all of said bonds are paid. The treasurer's call for presentation and redemption of such bonds shall state the number of the bond or bonds so called. Thirty days after the first publication of said notice of the treasurer calling any of said bonds by their numbers, such bonds shall cease to bear interest, and the notice of call shall so state. If any bond so called is not presented, the treasurer shall hold in said fund until presentation of such bond is made, the amount of money sufficient to redeem the same with interest thereon to the date interest was terminated by such call.

Payment
of bonds.

Redemption
of bonds.

Passed the Senate March 9, 1935.

Passed the House March 14, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 104.

[S. B. 223.]

QUIT CLAIMING OF CERTAIN LANDS BY THE STATE.
BOY SCOUTS.

AN ACT authorizing and directing a conveyance by quit claim deed in behalf of the State of Washington to the Tacoma Area Council, Boy Scouts of America, of certain real estate.

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

SECTION 1. That the governor of the State of Washington is hereby authorized and directed in the name of the State of Washington to execute and deliver a quit claim deed to the Tacoma Area Council, Boy Scouts of America, Incorporated, which deed shall be attested by the secretary of state, covering the following described real estate situate in Mason county, Washington: The tide lands of the second class owned by the State of Washington, situate in front of, adjacent to or abutting upon lots 1 and 2, section 5, township 22 north, range 3 west, W. M., owned by Tacoma Area Council, Boy Scouts of America, Incorporated, upon the payment to the commissioner of public lands of the sum of ten (\$10.00) dollars. *Provided*, That in case the Boy Scouts shall dispose of the title to all or any part of the upland adjacent to or abutting upon said tide lands, the title to the said tide lands shall revert to the State of Washington.

Deed to.

Description of real estate.

Reversion of title.

Passed the Senate February 28, 1935.

Passed the House March 14, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 105.

[S. B. 226.]

CONVEYANCE OF PROPERTY TO UNITED STATES FOR
DEFENSE PURPOSES.

AN ACT authorizing counties to convey to the United States government real and personal property for defense purposes; granting the consent of the state of such conveyance and ceding exclusive legislative jurisdiction to the United States over the land so conveyed, and providing that this act shall take effect immediately.

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

SECTION 1. The board of county commissioners of counties, by majority vote, are hereby authorized to convey all or any portion of real estate owned by the county to the United States for the use and benefit of any branch of the army, navy, marine corps, or air forces of the United States or enlarging or improving any military base thereof. This property may be conveyed to the government of the United States by deed or other instrument of conveyance and need not require consideration other than the benefit which may be derived by the county on account of the use thereof and development of such property by the United States government.

Board of county commissioners convey property.

No consideration.

SEC. 2. In any county where the federal government owns and maintains property under the jurisdiction of the navy department or war department, the board of county commissioners by majority vote may sell or transfer to the United States government any real or personal property owned by said county for the use and benefit of any branch of the army, navy, marine corps or air forces thereof or for enlarging or improving any military base thereof. This property may be conveyed to the government of the United States by bill of sale or other instrument of conveyance and need not require con-

Sell or transfer.

Property; how conveyed.

sideration other than the benefit which may be derived by the county on account of the use thereof and development of such property by the United States government. The State of Washington may buy and/or sell such property and the United States government may buy and/or sell such property, for the purposes herein stated; or mutually interchange or trade such property or purchase one from the other.

Consent by
legislature.

Civil and
criminal
process.

SEC. 3. Pursuant to the constitution and laws of the United States and the constitution of the State of Washington consent of the legislature is hereby given to the exercise by the congress of the United States of exclusive legislation in all cases whatsoever on such tracts or parcels of land so conveyed to it: *Provided*, That all civil process issued from the courts of the state and such criminal process as may issue under the authority of the state against any person charged with crime in cases arising outside of said tract may be served and executed thereon in the same manner as if such property were retained by the county.

Effective
immediately.

SEC. 4. This act is necessary for the immediate preservation of the public peace, health, safety and support of the state and its public institutions and shall take effect immediately.

Passed the Senate March 11, 1935.

Passed the House March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 106.

[S. B. 242.]

PENSIONS FOR BLIND PERSONS.

AN ACT pensioning blind persons; providing funds for such purpose and providing penalties; and amending sections 2, 3, 4, 7, 8, and 9 of chapter 102 of Session Laws of 1933, and declaring an emergency.

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

SECTION 1. That section 2 of chapter 102 of Laws of 1933 be and the same is hereby amended to read as follows: Amends § 2, ch. 102, Laws of 1933.

Section 2. Any blind person or persons entitled to a pension under this act shall be construed to mean a person who, by reason of the loss or impairment of eyesight, is of such condition that he cannot support himself and [or] herself, and in no event shall such blind person be held ineligible to receive such pension whose earnings is [are] three hundred dollars (\$300) or less per year. Blind; requirements of.

SEC. 2. That section 3 of chapter 102, Laws of 1933 be and the same is hereby amended to read as follows: Amends § 3, ch. 102, Laws of 1933.

Section 3. Any such blind person over the age of eighteen of good moral character who has been a bona fide resident of the State of Washington for four consecutive years next preceding the date of application, and one year's residence in the county, for the aid herein provided or who has become blind while a resident of the state and has been a continuous resident of the state since such loss of sight, shall be entitled to the relief herein provided: *Provided, however,* That no one shall be entitled to such relief while publicly soliciting alms. The term "publicly soliciting alms" shall be construed to mean exhibiting any sign or token calling attention Qualifications for relief.

Exemptions.

to such blindness for the purpose of obtaining aid, or begging from house to house, or on any public highway or in public place: *Provided, further,* That wards of the United States government shall not be entitled to such relief: *Provided, further,* That no inmate in any state charitable institution shall thereby establish his residence for the purpose of this act in the county in which said institution is located.

Amend § 4,
ch. 102,
Laws of
1933.

SEC. 3. That section 4 of chapter 102, Laws of 1933 be and the same is hereby amended to read as follows:

Application
for relief.

Section 4. Any person seeking relief under the provisions of this act shall file an application therefor with the board of county commissioners of the county wherein the applicant resides. Such claim shall be filed in a book provided for that purpose in the order in which claims are presented, which record shall be open to public inspection. No hearing shall be had on such application within ten days from the date of filing. No order for such relief shall be granted until the certificate of a registered physician or oculist shall have been presented to such board of county commissioners stating the extent of such blindness and his opinion as to its curability by proper treatment or surgery. Before such relief shall be granted it shall also appear from the evidence of at least two (2) reputable residents of the county that such applicant has no means of support and has resided in the county and state for the required time. Such evidence shall be reduced to writing and subscribed by such witnesses. If, upon such hearing, the board of county commissioners is not satisfied with the medical evidence produced, they shall have the right to employ another registered physician or oculist to make an examination of the applicant's optic condition and make a written report to the board of county commissioners

Examination.

Evidence
regarding
support.

Employment
of medical
practitioner.

concerning same. The commissioners shall have the right to make an allowance to said physician or oculist employed by them not to exceed ten dollars (\$10.00), which shall be paid by warrant to be issued by the county auditor out of the current expense fund of said county.

Compensation for services.

SEC. 4. That section 5 of chapter 102, Laws of 1933 be and the same is hereby amended to read as follows:

Amends § 5, ch. 102, Laws of 1933.

Section 5. If the board of county commissioners shall be satisfied that the applicant is entitled to the pension prayed for, they shall issue an order therefor in such form as the board may provide, not less than one hundred dollars (\$100) per quarter, to be paid monthly from the fund herein provided. If upon the death of the recipient of a blind pension, it shall appear to the satisfaction of the board of county commissioners that his estate is insufficient to pay his funeral expenses, the board shall have the power to order the payment of the installment of pension then accruing and such additional sum as may be necessary, not to exceed the total sum of one hundred dollars (\$100) to such person as the board may direct for the funeral expenses of the deceased pensioner.

Monthly payment.

Funeral Expenses.

SEC. 5. That section 7 of chapter 102, Laws of 1933 be and the same is hereby amended to read as follows:

Amends § 7, ch. 102, Laws of 1933.

Section 7. If, upon the examination of such applicant, or any subsequent examination, the board shall determine by satisfactory evidence of a registered physician or oculist, that such blind person may have his disability benefited or removed by proper surgical or medical treatment, such board of county commissioners may, with the consent of the blind person, expend for such purpose a reasonable sum from the general fund, monies not otherwise

Medical Treatment.

Payment for.

appropriated. Such blind person shall continue to receive his monthly pension until normal eyesight is actually restored to him.

Amends § 8,
ch. 102,
Laws of
1933.

SEC. 6. That section 8 of chapter 102, Laws of 1933 be and the same is hereby amended to read as follows:

Blind
pension
supervisors.

Section 8. The board of county commissioners shall select qualified blind pension supervisors for the purpose of investigating the character, qualifications and disability and the requirements of all persons applying for the pension under this act. Such supervisors shall be allowed their actual and necessary expenses, but no such expenses shall be allowed unless a certified statement of the same, duly verified in the manner required for the allowance of other county claims, shall have been filed, such expense allowance to be paid from the current expense fund of the county.

Expenses.

Amends § 9,
ch. 102,
Laws of
1933.

SEC. 7. That section 9 of chapter 102, Laws of 1933 be and the same is hereby amended to read as follows:

Tax levy.

Section 9. In addition to the other tax levies by such county, the board of county commissioners shall also levy a tax of one-fifth of one mill on each dollar of assessed value of the property of the county, to be levied and collected in the same manner provided for the assessment and collection of other taxes for the purpose of creating a fund for the relief of blind in the respective counties.

Purpose of.

Effective
Immediately.

SEC. 8. This act is necessary for the preservation of the public health and safety and shall take effect immediately.

Passed the Senate February 26, 1935.

Passed the House March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 107.

[S. B. 299.]

PUBLIC WORKS PROJECTS.

AN ACT simplifying the procedure for the construction and financing of public works projects by municipalities, enabling municipalities to make and perform contracts with federal agencies relating to the construction and financing of such projects and conferring additional powers upon municipalities; and declaring an emergency.

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

SECTION 1. This act may be cited as "The Municipal Emergency Procedure Act of 1935." Name of Act.

SEC. 2. The following terms wherever used or referred to in this act shall have the following meaning unless a different meaning appears from the context: Definitions.

(a) The term "municipality" shall mean a county, city, town, district or other municipal corporation or political subdivision. "Municipality."

(b) The term "governing body" shall mean the body, a board charged with the governing of the municipality. "Governing body."

(c) The term "law" shall mean any act or statute, general, special or local, of this state, including, without being limited to, the charter of any municipality. "Law."

(d) The term "bonds" shall mean bonds, interim receipts, certificates, or other obligations of a municipality issued or to be issued by its governing body for the purpose of financing or aiding in the financing of any work, undertaking or project for which a loan or grant, or both, has heretofore been made or may hereafter be made by any federal agency. "Bonds."

(e) The term "recovery act" shall mean the National Industrial Recovery Act, being the act of "Recovery Act."

the congress of the United States of America approved June sixteenth, nineteen hundred thirty-three, entitled "An Act to encourage national industrial recovery, to foster fair competition, and to provide for the construction of certain useful public works, and for other purposes," and any acts amendatory thereof, and any acts supplemental thereto, and revisions thereof, and any further acts or joint resolutions of the congress of the United States of America to reduce and relieve unemployment or to provide for the construction of public works or for work relief.

"Federal
Agency."

(f) The term "federal agency" shall include the United States of America, the president of the United States of America, the federal emergency administrator of public works, reconstruction finance corporation, and any agency or instrumentality of the United States of America, which has heretofore been or hereafter may be designated, created or authorized to make loans or grants.

"Public
Works
project."

(g) The term "public works project" shall mean any work, project, or undertaking which any municipality, is authorized or required by law to undertake or any lawful purpose for which any municipality is authorized or required by law to make an appropriation.

"Contract"
or
"Agreement."

(h) The term "contract" or "agreement" between a federal agency and a municipality shall include contracts and agreements in the customary form and shall also be deemed to include an allotment of funds, resolution, unilateral promise, or commitment by a federal agency by which it shall undertake to make a loan or grant, or both, upon the performance of specified conditions or compliance with rules and regulations theretofore or thereafter promulgated, prescribed or published by a federal agency. In the case of such an allotment of funds, resolution, unilateral promise, or commitment by a

federal agency, the terms, conditions and restrictions therein set forth and the rules and regulations theretofore or thereafter promulgated, prescribed or published shall, for the purpose of this act, be deemed to constitute covenants of such a contract which shall be performed by the municipality, if the municipality accepts any money from such federal agency.

SEC. 3. Every municipality shall have power and is hereby authorized: Powers of municipality.

(a) To accept from any federal agency grants for or in aid of the construction of any public works project. Federal aid.

(b) To make contracts and execute instruments containing such terms, provisions, and conditions as in the discretion of the governing body of the municipality may be necessary, proper or advisable for the purpose of obtaining grants or loans, or both, from any federal agency pursuant to or by virtue of the recovery act; to make all other contracts and execute all other instruments necessary, proper or advisable in or for the furtherance of any public works project and to carry out and perform the terms and conditions of all such contracts or instruments. Making of contracts.

(c) To subscribe to and comply with the recovery act and any rules and regulations made by any federal agency with regard to any grants or loans, or both, from any federal agency. Compliance with Federal Agencies or Acts.

(d) To perform any acts authorized under this act through, or by means of its own officers, agents and employees, or by contracts with corporations, firms or individuals. Performance of acts.

(e) To award any contract for the construction of any public works project or part thereof upon any day at least fifteen days after one publication of a notice requesting bids upon such con- Fifteen days.

tract in a newspaper of general circulation in the municipality.

(f) To sell bonds at private sale to any federal agency without any public advertisement.

Temporary obligations.

(g) To issue interim receipts, certificates or other temporary obligations, in such form and containing such terms, conditions and provisions as the governing body of the municipality issuing the same may determine, pending the preparation or execution of definitive bonds for the purpose of financing the construction of a public works project.

Issuance of bonds

(h) To issue bonds bearing the signatures of officers in office on the date of signing such bonds, notwithstanding that before delivery thereof any or all the persons whose signatures appear thereon shall have ceased to be the officers of the municipality issuing the same.

Included in costs of project.

(i) To include in the cost of a public works project which may be financed by the issuance of bonds: (1) Engineering, inspection, accounting, fiscal and legal expenses; (2) the cost of issuance of the bonds, including engraving, printing, advertising, and other similar expenses; (3) any interest costs during the period of construction of such public works project and for six months thereafter on money borrowed or estimated to be borrowed.

Obtaining grants or loans.

(j) To exercise any power conferred by this act for the purpose of obtaining grants or loans, or both, from any federal agency pursuant to or by virtue of the recovery act, independently or in conjunction with any other power or powers conferred by this act or heretofore or hereafter conferred by any other law.

(k) To do all acts and things necessary or convenient to carry out the powers expressly given in this act.

SEC. 4. The powers conferred by this act shall be in addition and supplemental to and not in sub-

stitution for the powers now or hereafter conferred upon any municipality by any other law. This act is intended to aid in relieving the existing emergency by simplifying the procedure for the construction and financing of public works projects. This act is remedial in nature and the powers hereby granted shall be liberally construed. Nothing in this act shall be construed to authorize the issuance of bonds for any purpose by any municipality not authorized to issue bonds for such purpose under any other law heretofore or hereafter enacted, nor to dispense with the approval by a state department, board, officer or commission of a public works project where such approval is necessary under provisions of existing law.

Powers
supple-
mental.Remedial
act.

Approval.

SEC. 5. If any provision of this act, or the application thereof to any person, body, or circumstances shall be held invalid, the remainder of this act, or the application of such provision to persons, bodies, or circumstances other than those as to which it is held invalid shall not be affected thereby.

Partial
invalidity.

SEC. 6. Except in pursuance of any contract or agreement theretofore entered into by and between any municipality and any federal agency, no municipality shall exercise any of the powers conferred by this act after June 30, 1937.

Time limit.

SEC. 7. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions and shall take effect immediately.

Effective
immediately.

Adopted by the Senate March 10, 1935.

Adopted by the House March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 108.

[S. B. 324.]

POSTING ELECTION RETURNS.

AN ACT requiring precinct election officers to prepare copies of the result of votes cast at their precincts for transmittal to the county election board, and for posting at the polling places; and prescribing a penalty for mutilation of or interference with such copies.

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

SECTION 1. The precinct election officers shall prepare, after each and every election, a copy of the result of votes cast at their precinct and transmit such copy to the county election board.

Copy of result of votes.

SEC. 2. The precinct election officers shall also, following each and every election and before adjourning, post conspicuously, on the outside of the polling place, on a sample ballot furnished for that purpose by the proper election officials, a copy of the result of the votes cast at such polling place, which copy shall be signed by said precinct election officers.

Posting of results on sample ballot.

SEC. 3. It shall be a misdemeanor for any person to remove or deface such posted copy of the result, or to delay delivery of or change the copy to be delivered to the county election board.

Misdemeanor.

Passed the Senate March 11, 1935.

Passed the House March 14, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 109.

[S. B. 348.]

TAX AND REGULATION OF PETROLEUM PRODUCTS.

AN ACT relating to an excise tax on gasoline and other inflammable liquids, and amending section 1, chapter 58 of the Laws of 1933, the same being section 8327-1 of Remington's Revised Statutes, and amending section 18, chapter 58 of the Laws of 1933, the same being section 8327-18 Remington's Revised Statutes.

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

SECTION 1. That section 1, chapter 58 of the Laws of 1933, the same being section 8327-1 of Remington's Revised Statutes, be amended to read as follows:

Amends
§ 1, ch. 58,
Laws of
1933.

Section 1. Definitions. The following words, terms and phrases shall, whenever used in this act, have the meaning set forth in this section.

Definitions:

a. "Motor vehicle" shall mean and include every vehicle which is in itself a self-propelled unit, equipped with solid rubber, hollow-cushion rubber or pneumatic rubber tires and capable of being moved or operated upon a public highway; except motor vehicle as herein defined for the purposes of this chapter only shall not include industrial tractors and airplanes.

"Motor
vehicle";

b. "Motor vehicle fuel" shall mean and include gasoline or any other inflammable liquid, by whatsoever name such liquid may be known or sold, the chief use of which is as a fuel for the propulsion of motor vehicles, motor boats or airplanes.

"Motor
vehicle
fuel";

c. "Distributor" shall mean and include every person, firm, association, or corporation who refines, manufactures, produces or compounds motor vehicle fuel, and sells, distributes, or in any manner uses the same in this state; also every person, firm, association or corporation who imports any motor

"Distribu-
tor";

vehicle fuel into this state and sells, distributes, or in any manner uses the same in this state whether in the original packages or containers in which it is imported or otherwise; also every person, firm, association or corporation who having acquired in this state in the original package or container, motor vehicle fuel, shall distribute or sell the same, whether in such original package or container in which the same was imported, or otherwise, or in any manner use the same.

"Service station";

d. "Service station" is a place operated for the purpose of delivering motor vehicle fuel into the fuel tanks of motor vehicles.

"Director";

e. "Director." The director of licenses, State of Washington, or his duly authorized deputy or representative.

"Department";

f. "Department." The department of licenses of the State of Washington.

"Dealer";

g. "Dealer." Any person, as herein defined, engaged in the retail sale of liquid motor vehicle fuels.

"Person";

h. "Person." Every natural person, firm, partnership, association, or private or public corporation.

"Highway";

i. "Highway." Every way or place of whatever nature open to the use of the public, as a matter of right, for purposes of vehicular travel.

"Broker";

j. "Broker" shall mean and include every person, firm, association or corporation other than distributor, engaged in business as a broker, jobber or wholesale merchant dealing in motor vehicle fuel or other petroleum products used or usable in propelling motor vehicles, or in other petroleum products which may be used in blending, compounding or manufacturing of motor vehicle fuel.

"Producer";

k. "Produced[r]" shall mean and include every person, firm, association or corporation, other than a distributor, engaged in the business of producing

motor vehicle fuel or other petroleum products used in, or which may be used in, the blending, compounding or manufacturing of motor vehicle fuel.

1. "Industrial Tractor." Every motor vehicle as herein defined and used primarily as an industrial implement for drawing plows and other machines of husbandry; for logging; for highway and other construction purposes; as motive units in manufacturing or other plants and which said motor vehicle is not designed for use to transport persons or property on a public highway.

"Industrial tractor."

SEC. 2. That section 18, chapter 58 of the Laws of 1933, the same being section 8327-18 of Remington's Revised Statutes, be amended to read as follows:

Amends § 18, ch. 58, Laws of 1933.

Section 18. Any person desiring to claim a refund shall obtain an annual permit from the director of licenses by application therefor on such form as he shall prescribe, which application therefor shall be made under oath and shall contain, among other things, the name, address and occupation of the applicant and the nature of the business and a sufficient description for identification of the machines or equipment in which the motor vehicle fuel is to be used, for which refund may be claimed under such permit. The permit shall bear a permit number and all applications for refund shall bear the number of the permit under which it is claimed. It is the duty of the director of licenses to keep a permanent record of all permits issued and a cumulative record of the amount of refund claimed and paid thereunder. Such permit shall be obtained before or at the time that the first application for refund is made under the provisions of this chapter. At the time of filing an application for annual refund permit, the applicant shall pay to the director of licenses an annual permit fee of fifty (50) cents, which shall be deposited in the motor vehicle fund.

Refund permit.

Fee.

All permits shall expire on the thirty-first day of March following the date of their issue.

Motor
vehicle
fuel.

Refunds.

Any person who shall use any motor vehicle fuel as herein defined for the purpose of operating any internal combustion engine not used on nor in conjunction with any motor vehicle capable of being operated upon a public highway, and as the motor power thereof, upon which motor vehicle fuel excise tax provided for in this chapter has been paid, shall be entitled to and shall receive a refund of five (5) cents for each gallon of motor vehicle fuel so used. Every person who shall purchase and use any motor vehicle fuel as herein defined as an ingredient for manufacturing or for cleaning or dyeing or for some other similar purpose and upon which the motor vehicle fuel excise tax provided for in this chapter has been paid shall be entitled to and shall receive a refund of five (5) cents for each gallon of motor vehicle fuel so used. Every person who shall export any motor vehicle fuel as herein defined for use outside of this state and who shall have paid the excise tax upon such motor vehicle fuel as required by this chapter, either directly to the vendor from whom it was purchased or indirectly by adding the amount of such excise tax to the price of such fuel, shall be entitled to and receive a refund of five (5) cents for each gallon of motor vehicle fuel so exported: *Provided*, That any motor vehicle fuel carried from this state in the fuel tank of a motor vehicle shall not be considered as exported from this state. Any person or persons claiming any refund for any motor vehicle fuel used or exported as in this section provided shall not be entitled to receive such refund until such person or persons presents to the director of licenses such claim by affidavit upon forms to be provided by the director of licenses with such information as the director of licenses shall require, which claim and affidavit to be valid shall in all cases

Affidavit
and invoices.

be accompanied by the invoice or invoices issued to the claimant at the time of the purchase or purchases of such motor vehicle fuel, approved as to invoice form by the director of licenses. Any person claiming refund as herein provided by reason of exportation of motor vehicle fuel shall in addition to the affidavit and invoices required furnish to the director of licenses the export certificate therefor. In all cases such affidavit shall be signed by the person claiming such refund, or if it be a corporation, by some proper officer thereof and the signature thereon shall be certified by a notary public that the claimant is known to him and that the same was subscribed and sworn to by such claimant in his presence.

Export
certificate.

Notary
public.

Any person claiming refund from motor vehicle fuel used other than in motor vehicles as herein provided may be required by the director of licenses to also furnish information by affidavit regarding the amount of motor vehicle fuel purchased from other sources or for other purposes during the period reported upon which no refund is claimed.

Amount of
motor
vehicle
fuel.

Upon the approval of the director of licenses of such claim for refund, the state auditor shall draw this [his] warrant upon the state treasurer for the amount of such claim in favor of the person making such claim and such warrant shall be paid from the excise tax collected on motor vehicle fuel: *Provided*, That application for any refunds of excise tax paid as in this section provided shall be filed in the office of the director of licenses not later than 5:00 o'clock in the afternoon of the sixtieth (60th) day following the date of purchase of such motor vehicle fuel, which time may be extended by the director of licenses for an additional period of not to exceed six months, and if not filed within such extended period then the right to such refund shall be forever barred. Any person or the member of any firm or the officer

Payment of
claim.

Application
for refunds
filed.

Gross
misdemeanor.

or agent of any corporation who shall make any false statement in any affidavit required herein for the refund of any excise tax, as provided in this section, or who shall collect or cause to be repaid to him or to any other person any such refund without being entitled to the same under the provisions of this section shall be guilty of a gross misdemeanor.

Validity.

The director of licenses shall have the right in order to establish the validity of any claim for refund to require the claimant to furnish such additional proof of the validity of such claim as said director of licenses may determine, and to examine the books and records of the claimant for such purpose and the failure of the claimant to accede to the demand for such examination shall constitute a waiver of all rights to the refund claimed on account of the transaction in question.

Investigation.

If upon investigation it shall be determined by the director of licenses that any claim or claims have been supported by invoice or invoices fraudulently made or altered in any manner to support such claim or claims, the director of licenses shall have the right to suspend the pending and all further refunds to any such person, firm or corporation making such claim or claims, for a period not to exceed one year.

Suspension
of refunds.

When motor vehicle fuel is sold to a person who shall claim to be entitled to a refund of the tax hereunder imposed, the seller of such motor vehicle fuel shall make and deliver at the time of such sale separate invoices for each purchase on invoice forms approved by the director of licenses showing the name and address of the seller and the name and address of the purchaser, the number of gallons of motor vehicle fuel so sold written in words and figures and the date of such purchase. Such invoices shall be legibly written and shall be void if any corrections or erasures appear on the face thereof.

Separate
invoices.

A refund shall be made in the manner provided in this section or a credit allowing for the excise tax paid or accrued on all motor vehicle fuel which, after shipment or receipt, shall be destroyed by fire, lightning, flood, wind storm, or explosion, but such destruction must be proved to the complete satisfaction of the director of licenses.

Loss or
destruction,
refund.

Passed the Senate March 11, 1935.

Passed the House March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 110.

[S. B. 217.]

DEPENDENT CHILDREN.

AN ACT relating to and providing for aid to dependent children; prescribing the powers and duties of certain state officers in connection therewith, and providing when the act shall take effect.

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

SECTION 1. For the purpose of this act "dependent children" shall mean children under the age of sixteen in their own homes, in which there is no adult person, other than one needed to care for the child or children, who is able to work and provide the family with a reasonable subsistence compatible with decency and health.

"Dependent
children,"
defined.

SEC. 2. There is hereby adopted a statewide plan for aid to dependent children. Such plan shall be administered by the department of public welfare, through and by means of the division of child welfare, subject to the supervision and control of the governor.

Statewide
plan.

Division of
public
welfare.

SEC. 3. Such aid shall be granted by the director of welfare in such amount as will, when added to the

income of the family, provide it with a reasonable subsistence compatible with decency and health. All disbursements under the provisions of this act for dependent children shall be payable from the state emergency relief fund. The governor shall from time to time allocate from the state emergency relief fund moneys in such amount as he shall determine to be reasonably necessary to effectuate and carry out the purposes of this act. The amount of aid to be granted in each case shall be determined by the director of public welfare upon the basis of need and in view of the peculiar facts and circumstances of each case.

State emergency relief fund.

Determination of amount of aid.

SEC. 4. Whenever the department of public welfare receives an application for aid under this act an investigation and record shall promptly be made of the circumstances of the applicant and his family. The object of such investigation shall be to ascertain all relevant facts bearing upon the condition and circumstances of the applicant and his family in order that the department may determine whether aid should be granted. The department shall have power to issue subpoenas for witnesses, compel their attendance and examine them under oath.

Investigation of applicants.

SEC. 5. The director of public welfare shall make full and complete reports to the federal emergency relief administration in accordance with the rules and regulations prescribed by the administrator or by the proper agency having authority in the premises.

Reports.

SEC. 6. To be eligible for aid granted under this act a family with dependent children shall establish to the satisfaction of the director of public welfare that the head of such family has been a resident of the state for a period of one year immediately preceding the date of the application.

Resident of state, one year.

SEC. 7. The department of public welfare is hereby designated as the responsible agency for the

administration of the aid provided by this act, and it is authorized and directed to formulate in detail and administer the plan established by this act in such manner that allotments or grants from the federal government may be made available for the support of dependent children. The details of such plan shall be formulated in such manner as to meet with the approval of the federal agency created or designated to administer federal aid to states providing for aid to dependent children.

Department of public welfare responsible for administration.

Federal approval.

SEC. 8. The director of public welfare shall be empowered to promulgate such rules and regulations as shall be necessary to effectuate and carry out the purposes of this act.

Rules and regulations.

SEC. 9. The director of public welfare shall at least within ninety days after the close thereof make a report to the governor for each calendar year stating the total number of dependent children aided during the year, the total number of families aided during the year, the total amount paid in cash, the total number of applications, the number granted, the number denied and such other information as may be deemed pertinent.

Annual report.

SEC. 10. All aid granted under this act shall be inalienable by any assignment or transfer and shall be exempt from levy or execution under the laws of this state.

Exemptions.

SEC. 11. Whenever the masculine pronoun is used in this act, it shall, in proper cases, include the feminine.

Pertains to both sexes.

SEC. 12. The provisions of this act shall not repeal or supersede any existing law providing for public aid to mothers of dependent children, but the aid herein provided for shall be in addition to such other aid, but such other aid shall be taken into consideration by the department in determining the

Act does not repeal or supersede existing law.

amount of aid to which any family shall be entitled under this act.

State accepts
act pending
before U. S.
Congress.

SEC. 13. The state hereby accepts the provisions of that certain act now pending before the congress of the United States entitled "A bill to alleviate the hazards of old age, unemployment, illness, and dependency, to establish a social insurance board in the department of labor, and for other purposes." Formal acceptance of the provisions of such act, relating to allotments to the states for aid to dependent children, if the act is enacted substantially in its proposed form, shall be signified by the governor, in the event that the legislature shall not be in session when the said bill is finally enacted by the congress.

Partial
invalidity.

SEC. 14. If any section, clause or part of this act shall for any reason be declared invalid or unconstitutional, such adjudication shall not be construed to affect the remaining portions of the act.

Date of
effect.

SEC. 15. This act shall take effect July 1, 1935, but only if on said date the bill of congress herein referred to, providing for federal participation in grants of aid to dependent children, has been enacted into law. If said bill is finally enacted subsequent to July 1, 1935, this act shall take effect upon the happening of such event, and the governor, by proclamation issued at once thereafter, shall officially declare this act to be in full force and effect.

Passed the Senate March 10, 1935.

Passed the House March 14, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 111.

[S. B. 340.]

DISPOSITION OF MOTOR VEHICLE FUND.

AN ACT relating to public roads in the State of Washington; abolishing the general road and bridge and lateral highway funds; providing for a credit and use of a portion of the receipts in the motor vehicle fund; creating a secondary highway fund; defining the powers and duties of certain state and county officials with respect to public roads; providing for certain records and reports; providing for the performance of work on certain public roads by force account or day labor; amending section 18 of chapter 163, Session Laws of 1929, as amended by section 4 of chapter 41, Session Laws of 1933, section 6 of chapter 88, Session Laws of 1929, as amended by section 8 of chapter 41, Session Laws of 1933, and sections 6, 10, 14, 17, 21 and 22 of chapter 41, Session Laws of 1933; repealing chapter 168, Session Laws of 1933, and sections 5, 12, 18, 19, 20 and 23 of chapter 41, Session Laws of 1933, and acts in conflict herewith; and declaring an emergency and that this act shall take effect April 1, 1935.

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

SECTION 1. That section 18 of chapter 163, Session Laws of 1929, as amended by section 4 of chapter 41, Session Laws of 1933, be and the same is hereby amended to read as follows:

Amends §
18, ch. 163,
Laws of
1929, as
amended.

Section 18. There is hereby created in the state treasury a state fund to be known as the "motor vehicle fund." All fees collected by the state treasurer, as herein provided, shall be paid into the state treasury and placed to the credit of the motor vehicle fund, in which shall be credited and from which shall be paid in the manner provided by law as follows:

"Motor
vehicle
fund";
creation of.

a. The amount required to be repaid to the counties composed entirely of islands, as provided by law.

Island
counties.

b. For the period beginning April 1, 1935, and ending March 31, 1937, at the time and in the manner

Percentages
paid to
counties.

hereinafter provided to the several counties of the state and as the same is received in the motor vehicle fund sums equal to three cents (3¢) per gallon on all taxable liquid fuel sold, less three-fifths (3/5) of any sums appropriated for the administrative expenses of the offices of state treasurer, state auditor and the department of licenses, the same to be credited to the respective counties by the fifteenth day of each calendar month for the preceding calendar month in the following percentages: Adams 1.52, Asotin .78, Benton 1.48, Chelan, 2.15, Clallam 1.96, Clark 2.89, Columbia 1.06, Cowlitz 2.29, Douglas 1.07, Ferry .74, Franklin 1.04, Garfield 1.02, Grant 1.08, Grays Harbor 3.20, Island .61, Jefferson 1.05, King 20.11, Kitsap 2.00, Kittitas 1.78, Klickitat 1.84, Lewis 2.76, Lincoln 1.90, Mason 1.32, Okanogan 1.36, Pacific 1.64, Pend Oreille 1.11, Pierce 7.53, San Juan .53, Skagit 3.03, Skamania 1.01, Snohomish 4.72, Spokane 5.78, Stevens 1.51, Thurston 1.99, Wahkiakum .69, Walla Walla 2.15, Whatcom 3.56, Whitman 2.89, Yakima 4.85.

Amounts
to cities,
towns.

c. From the monies credited on an annual basis to the several counties according to the foregoing percentages there shall be deducted and credited to each incorporated city and town in each such county, by the fifteenth day of each calendar month, an amount which on an annual basis shall aggregate to each such incorporated city and town in each such county a total amount equal to one and one-half dollars (\$1.50) per capita population of each such incorporated city and town according to the United States government census of 1930.

Balance
to roads.

d. The balance remaining in the motor vehicle fund and not credited to counties, cities and towns as provided in this section, less two fifths (2/5) of any sums appropriated for administrative expenses in the office of the state treasurer, state auditor and the department of licenses, and any sums appropri-

ated for administrative expenses in the office of the director of highways, shall be applied annually to the construction, alteration, repair, improvement and maintenance of primary roads by the director of highways.

e. On the fifteenth day of each calendar month there shall be deducted from all monies placed to the credit of counties, cities and towns, respectively, for the preceding calendar month a sum equal to one and one-half per cent (1½%) thereof for the use of the director of highways for the cost of supervision of the counties, cities and towns as provided in this act.

Sum deducted.

Director of highways.

SEC. 2. That section 6 of chapter 41, Session Laws of 1933, be and the same is hereby amended to read as follows:

Amends § 6, ch. 41, Laws of 1933.

Section 6. The general road and bridge fund is hereby abolished and from and after the taking effect of this act the county commissioners shall make no levy for such fund. The lateral highway fund is hereby abolished and any balance in or funds accruing to the lateral highway fund shall be transferred to and deposited in the motor vehicle fund and subject to the provisions of this act.

General road and bridge fund.

Lateral highway fund abolished.

Transfer of funds.

SEC. 3. That section 6 of chapter 88, Session Laws of 1929, as amended by section 8 of chapter 41, Session Laws of 1933, be and the same is hereby amended to read as follows:

Amends § 6, ch. 88, Laws of 1929, as amended.

Section 6. On or before the eighth day of July in the year 1935 the state treasurer shall prepare and file with the board of county commissioners of each county an estimate of the amount in the motor vehicle fund which will be credited to such county for the period ending March 31, 1937, in order that the county officials may prepare the necessary budget. On or before the fifteenth day of April, 1935, the county commissioners shall by resolution, a copy

Estimate of amount in motor vehicle fund.

of which shall be filed with the director of highways, set the amount of the sum to become available for road purposes in such county which will be expended for separate items of construction and maintenance, which resolution shall be controlling unless altered by subsequent resolution approved by the director of highways.

Amends §
10, ch. 41,
Laws of
1933.

SEC. 4. That section 10 of chapter 41, Session Laws of 1933, be and the same is hereby amended to read as follows:

Secondary
highway
fund,
creation of.

Section 10. There is hereby created in each county treasury a fund to be known as the secondary highway fund, composed of any and all monies in the county treasury now credited to the general road and bridge fund and any monies which shall hereafter be received from any levy made for the general road and bridge fund and any and all monies which shall hereafter be received under the provisions of this act. Any monies which shall hereafter be received from any county or road district levy shall be deposited in the secondary highway fund to be used by the counties in carrying out their secondary highway program until April 1, 1937.

Amends §
14, ch. 41,
Laws of
1933.

SEC. 5. That section 14 of chapter 41, Session Laws of 1933, be and the same is hereby amended to read as follows:

Abolishment
of
permanent
highway
funds.

Monies
transferred.

Section 14. The permanent highway fund and the county permanent highway maintenance fund shall be and they hereby are abolished and any monies which may remain therein to the credit of the various counties shall be transferred to the motor vehicle fund.

Funds
available.

SEC. 6. All funds accruing to the credit of incorporated cities and towns shall become available to such cities and towns for the construction, alteration, repair, improvement and maintenance of the streets of such cities and towns forming a part of

the route of any primary road or extension thereof into or through such city or town.

Payment for the cost of any such construction, alteration, repair, improvement or maintenance shall be made from the motor vehicle fund to each incorporated city and town on the fifteenth day of each month for work actually performed during the preceding calendar month, upon warrants drawn by the state auditor upon vouchers properly supported and approved by the director of highways.

Payments;
how made.

The director of highways shall determine what streets, if any, in such incorporated cities or towns shall form a part of the route of any primary road and shall between the first day of April and the fifteenth day of April of each year certify in duplicate, one copy to the state auditor and one copy to the clerk of each incorporated city or town, which streets, if any, in each city or town are designated as forming a part of the route of a primary road.

Route of
primary
road.

The director of highways may give the city authorities permission to expend any funds accruing under the provisions of this act upon the other streets in such city: *Provided*, That repairs and improvements on streets forming part of the route of primary roads through any such city or town are maintained as nearly as possible equal to the standard of original construction: *Provided*, Any such expenditure shall be with the approval and under the supervision of the director of highways.

Expending
of funds.

In the event that any money has accrued in the motor vehicle fund to the credit of any incorporated city or town in which there are no city streets designated as forming a part of the route of any primary road, the director of highways may give such city or town authorities permission to expend such money upon any streets in such city or town: *Provided*, That such expenditure shall be made upon the approval and under the supervision of the

Approval
to expend
money
upon any
street.

director of highways. Whenever the repair or maintenance of any city street forming a part of the route of any primary road is delayed or otherwise not satisfactorily accomplished in any manner or in a length of time unsatisfactory to the director of highways, he shall notify the proper authorities of such city or town to make the necessary repairs within a specified time not to exceed thirty (30) days. Non-compliance with this notice will authorize the director of highways to make the necessary repairs to the extent of and not to exceed the amount of money credited to such city or town or reasonably anticipated to accrue to the credit of such city or town during the next fiscal year, and shall forward a statement of the cost of such repairs or maintenance to the state auditor and the state treasurer, directing the amount of the cost of such repairs or maintenance be paid from the motor vehicle fund on proper vouchers for the expenses incurred and deducted from the amount which has accrued or which may accrue to the credit of such city or town.

Making of
necessary
repairs.

Amount
of cost.

Any incorporated city or town shall be allowed to expend monies accruing to its credit in the motor vehicle fund as by this act provided, not to exceed fifty per cent (50%) thereof, individually or in conjunction with any other funds, for the payment of interest or principal of warrants or bonds issued or to be issued for the condemnation of property for, or the construction of, roads, streets or bridges within such city, or for any other proper road or street purpose, upon vouchers therefor approved by the director of highways.

Not to
exceed 50%.

There shall be submitted to the director of highways not later than the tenth day of each month a certified statement by the city clerk of each incorporated city and town showing in detail the construction, alteration, repair, improvement or maintenance of any city streets during the preceding

Certified
statement
by city
clerk.

calendar month and in any case in which any incorporated city or town shall fail to make report showing such details and the same is not in the office of the director of highways by the tenth day of such month the director of highways shall so notify the state treasurer and no further funds shall be paid to such city or town until such detailed report has been presented.

Payment
delay.

SEC. 7. That section 17 of chapter 41, Session Laws of 1933, be and the same is hereby amended to read as follows:

Amends §
17, ch. 41,
Laws of
1933.

Section 17. Secondary roads, as defined in this act, shall be constructed, altered, repaired, improved and maintained by the county commissioners of the respective counties to be paid for from monies accruing and credited to such counties after deductions in this act provided. No construction work shall be done or paid for from any monies accruing to the counties under this act unless on plans and specifications first approved by the director of highways. No payment shall be made from monies accruing under the provisions of this act to the counties except on warrants drawn by the state auditor on vouchers properly supported and approved by the director of highways and such payment shall be made on the fifteenth day of the month following the calendar month in which such vouchers have been submitted.

Secondary
roads,
construction,
improvement
of.

Director of
highways to
approve.

The county commissioners of each county shall file in the office of the director of highways on or before the tenth day of each month a detailed report of all construction, alteration, repair, improvement and maintenance and all other expenditures from the funds accruing under this act during the preceding calendar month and shall from time to time report to the director of highways or the state in such form and in such manner any further records

County
commis-
sioners to
report.

Delay of
payment.

Proper road
purpose.

Use of
money.

Funds
available.

State
treasurer,
to set aside
monies from
fund.

and reports required by law or which may be required by the director of highways. In case any records or reports required by law or by the director of highways are not made in the manner or at the time required the director of highways shall so notify the state treasurer and no further funds shall be paid to such county until such reports have been made. Any monies accruing to the credit of any county under the provisions of this act may be paid to such county upon vouchers approved by the director of highways for the construction, alteration, repair, improvement or maintenance of county roads, bridges and wharves connecting with water transportation of vehicles, and for any proper road purpose, including payment of interest or principal of road bonds according to existing laws and any and all monies hereafter realized under the provisions of this act. Such monies may be expended either independently or in conjunction with the state or any city, town or other tax district within the county. Payment of interest or principal of general obligation county road bonds or independent highway district bonds is hereby declared to be a proper road purpose. The county commissioners are hereby given authority to use any monies realized under this act for eminent domain or any other proper road purpose in any manner provided by law.

In the event that any funds should become available from the federal government or otherwise for any construction, alteration, repair or improvement of city streets of any incorporated city or town or of any secondary roads of any county and the same is to be performed by the department of highways, the state treasurer shall set aside from any monies in the motor vehicle fund credited to any such incorporated city or town or county the cost of engineering and the supervision thereof, and the cost of any right of way necessary therefor, the same to be paid

from the money so set aside or so much thereof as may be necessary, upon warrants drawn by the state auditor upon vouchers submitted by the department of highways for such engineering, supervision and right of way.

SEC. 8. That section 21 of chapter 41, Session Laws of 1933, be amended to read as follows: Amends §
21, ch. 41,
Laws of
1933.

Section 21. Inasmuch as an emergency exists at the present time and it is the desire to create as much employment as possible from the going into effect of this act until April 1, 1937, the director of highways in his discretion is hereby authorized to do or perform any and all types of highway work on primary roads, as defined in this act, by day labor or force account in any amount up to the sum of twenty-five thousand dollars (\$25,000.00) on any one project. Emergency.

Highway
work on
primary
roads.

SEC. 9. That section 22 of chapter 41, Session Laws of 1933, be and the same is hereby amended to read as follows: Amends §
22, ch. 41,
Laws of
1933.

Section 22. Inasmuch as an emergency exists at the present time and it is the desire to create as much employment as possible from the going into effect of this act until April 1, 1937, the county commissioners with the approval of the director of highways are hereby authorized to do or perform any and all types of highway work on secondary roads, as defined in this act, by day labor or force account in any amount up to the sum of five thousand dollars (\$5,000.00) on any one project: *Provided*, This section shall be construed to mean a complete project and shall not be construed to allow the defeat of any law of this state requiring the letting of public contracts by competitive bidding by the division of projects into units or classes of work. With the exception in this section contained the county commissioners shall expend all monies accru- Emergency.

Highway
work on
secondary
roads

Complete
project.

Expenditure
of monies.

ing to the credit of the counties under this act in the manner now provided by law for the administration of county road affairs, whether such roads which are hereby called secondary roads were formerly called township roads, county roads, permanent highways or lateral highways.

SEC. 10. That for the purpose of securing a complete codification of the laws of this state with reference to highways and the licensing and regulation of vehicles thereon, the director of highways is hereby directed to submit to the legislature at its regular session of 1937 a complete code of highway law. Advance copies of such code of highway law shall be submitted to every elected member of the Senate and House of Representatives by November 15, 1936.

Code of highway law.

SEC. 11. Nothing in this act contained shall be construed to amend, alter or modify any provisions of existing law or laws, excepting to the extent that such existing law or laws are by this act expressly repealed or are in such conflict with the provisions of this act as to be repealed by implication.

No alteration of existing laws, except those repealed.

SEC. 12. That chapter 168, Session Laws of 1933, and sections 5, 12, 18, 19, 20 and 23 of chapter 41, Session Laws of 1933, be and the same are hereby repealed.

Repeals ch. 168, Laws of 1933, §§ 5, 12, 18, 19, 20, 23 of ch. 41, Laws of 1933.

SEC. 13. That this act is necessary for the immediate preservation of the public peace, health and safety and the support of the state government and its existing public institutions and shall take effect on the first day of April, 1935.

Date of effect.

Passed the Senate March 11, 1935.

Passed the House March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 112.

[S. H. B. 46.]

DENTISTRY.

AN ACT defining and regulating the practice of dentistry, providing for the examination and licensing of dentists, providing for an annual renewal of licenses and the payment of annual license renewal fees, providing for the revocation and suspension of licenses, creating the State Board of Dental Examiners and fixing its duties, defining reputable dental colleges, prescribing penalties and repealing subsections 1 to 25 inclusive, of section 10030 of Remington's Compiled Statutes, being sections 1 to 25 inclusive, of chapter 16 of the Session Laws of 1923, and declaring that this act is necessary for the immediate preservation of the public peace, health and safety, and shall take effect immediately.

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

SECTION 1. (Words Defined). Words used in the singular in this act may also be applied to the plural of the persons and things; words importing the plural may be applied to the singular; words importing the masculine gender may be extended to females also; the term "board" used in this act shall mean the Washington state board of dental examiners and the term "director" shall mean the director of licenses of the State of Washington. Definitions.

SEC. 2. A board of examiners to consist of three practicing dentists to be known as the Washington state board of dental examiners is hereby created, whose duty it shall be to carry out the purposes and enforce the provisions of this act as hereinafter specified. The members of the board shall be appointed by the governor in the manner hereinafter set forth and at the time of their appointment upon said board must be actual residents of the state in active practice of dentistry or dental surgery as hereinafter defined and must have been for a period of five years or more legally licensed to practice Board of examiners, creation of.

Who eligible. dentistry or dental surgery in this state: *Provided, however,* That no person shall be eligible to appointment to said board who is in any way connected with or interested in any dental college or dental department of any institution of learning. The term for which the members of said board shall hold office shall be three years: *And provided further,* That the members who shall first be appointed to said board shall hold office for one, two and three years respectively and their term of office shall be designated by the governor in his appointment: *And provided further,* That the first appointments to said board shall be made by the governor as soon as practicable after the expiration of one hundred (100) days from the date this act becomes effective.

Term of office.

Vacancies on board.

In case of a vacancy occurring on said board, such vacancy shall be filled by the governor as herein provided.

Organization.

SEC. 3. Said board shall choose one of its members president and one secretary thereof, and it shall meet at least once in each year, and oftener if necessary, in the discretion of the director or board, and at such times and places as he or it may deem proper. A majority of the members of said board shall, at all times, constitute a quorum for the transaction of the business of the board, and the proceedings thereof shall, at all reasonable times, be open to public inspection.

License necessary to practice.

SEC. 4. No person, unless previously registered or licensed to practice dentistry in this state at the time this act shall become operative, shall begin the practice of dentistry or dental surgery, or any branches thereof, without first applying for and obtaining a license for such purpose from the director. In order to procure a license to practice dentistry in the State of Washington, the applicant for such license shall file his application in the manner

How obtained.

provided by law, on forms furnished by the director of licenses, and shall therein state his name, age, place of residence, the name of the school or schools attended by such applicant, the period of such attendance and the date of his graduation, if said applicant is a graduate from such school or schools. Said application shall be signed by the applicant and sworn to by him before some person authorized to administer oaths, and shall be accompanied by testimonials of the applicant's moral character and proof of his school attendance and graduation. Each applicant shall pay a fee of twenty-five dollars (\$25.00) which shall accompany his application. When such application and the accompanying proof are found satisfactory, the director shall notify the applicant to appear before the board of examination at a time and place to be fixed by the director. Examination shall be made in writing in all theoretic subjects; both theoretic and practical examinations shall be of a character to give a fair test of the qualifications of the applicant to practice dentistry or dental surgery. The examination papers, which shall be in the English language, and all grading thereon, and the grading of the practical work, shall be deemed public documents, and preserved for a period of not less than two years after the board shall have made and published its decisions thereon. All examinations provided for in this act shall be conducted by the board under fair and wholly impartial methods.

Fee.

Examination.

Any applicant who shall fail to make the required grade in his first examination shall be entitled to a second examination before the expiration of one year at a time to be appointed by the director, and no fee shall be required for said second examination.

Failure in examination.

SEC. 5. Said board shall make rules and regulations to establish a uniform and reasonable standard of educational requirements to be observed by dental

schools, colleges, or dental departments of universities, and said board may determine the reputability of these by reference to their compliance with said rules or regulations.

Require-
ments.

The board shall demand that every applicant for a license to practice dentistry shall:

(a) Be a graduate or have fifteen units of high school work in acceptable subjects from a high or other secondary school approved by the board.

(b) Present satisfactory evidence of completion of pre-dental and dental education under one of the following plans:

Collegiate
credit.

I. Completion of a minimum of thirty (30) semester hours of collegiate credit in acceptable subjects from a college or university approved by the board, and graduation from a dental college, school, or dental department of an institution requiring four courses of instruction of at least eight months each, approved by the board.

II. Completion of a minimum of sixty (60) semester hours of collegiate credit in acceptable subjects from a college or university approved by the board, and graduation from a dental school, college, or dental department of an institution requiring three courses of at least eight months each, approved by the board.

(c) Submit, for the files of the board, a recent picture duly identified and attested.

National
board of
examiners.

(d) Pass an examination given by the board of dental examiners in the theory and practice of the science of dentistry: *Provided*, That the board may recognize a certificate granted by the national board of dental examiners in lieu of, or subject to, such examination as may be required: *Provided, however*, That nothing in this act shall be construed to prevent any dental school which may desire to do so from establishing for admission a higher stand-

ard of preliminary education than specified in this act.

SEC. 6. A person practices dentistry, within the meaning of this act, who represents himself as being able to diagnose, treat, remove stains and concretions from teeth, operate, or prescribe for any disease, pain, injury, deficiency, deformity, or physical condition of the human teeth, alveolar process, gums, or jaw, or who offers or undertakes by any means or methods to diagnose, treat, remove stains or concretions from teeth, operate, or prescribe for any disease, pain, injury, deficiency, deformity, or physical condition of the same, or take impressions of the teeth or jaw; or who owns, maintains or operates an office for the practice of dentistry; or who engages in any of the practices included in the curricula of recognized and approved dental schools or colleges. The fact that a person uses any dental degree, or designation, or any card, device, directory, poster, sign, or other media whereby he represents himself to be a dentist, shall be prima facie evidence that such person is engaged in the practice of dentistry. The following practices, acts, and operations, however, are exempt from the operation of this act:

Evidence of practice of dentistry.

Exemptions.

(a) The rendering of dental relief in emergency cases in the practice of his profession by a physician or surgeon, licensed as such and registered under the laws of this state, unless he undertakes to reproduce or reproduces lost parts of the human teeth in the mouth or to restore or replace in the human mouth lost or missing teeth.

Relief in emergencies.

(b) The practice of dentistry in the discharge of their official duties by dentists in the United States army, the United States navy, the United States public health service, the United States veterans bureau or bureau of Indian affairs.

United States army, etc.

- Student practice. (c) Dental schools or colleges as now conducted and approved or as may be approved, by the board and the practice of dentistry by students in dental schools or colleges approved by the board, when acting under the direction and supervision of registered and licensed dentists acting as instructors.
- Dentists of other states. (d) The practice of dentistry by licensed dentists of other states or countries while appearing as clinicians at meetings of the Washington State Dental Association or component parts thereof or at meetings sanctioned by said associations.
- Use of rays. (e) The use of roentgen and other rays for making radiograms or similar records of dental or oral tissues, under the supervision of a licensed dentist or physician.
- Correction of diseases, etc. (f) The making of artificial restorations, substitutes, appliances, or materials for the correction of disease, loss, deformity, malposition, dislocation, fracture, injury to the jaws, teeth, lips, gums, cheeks, palate, or associated tissues or parts, either upon orders, prescriptions, casts, models, or from impressions furnished by a licensed and registered dentist.
- Prescriptions, etc. (g) The removal of calcareous deposits, accretions and stains from the exposed surfaces of the teeth and prescription or application of ordinary mouth washes of soothing character when performed or prescribed by a dental hygienist licensed under the State of Washington.
- Registration of license. SEC. 7. Any person licensed to practice dentistry in this state by the director as hereinbefore provided, shall, personally, and within ninety days from the date of issue, cause such license to be registered with the county auditor of such county or counties in which such person desires to or shall engage in the practice of dentistry, and the county auditors of the several counties of this state shall charge for registering such license a fee of fifty cents for each registration: *And it is hereby provided, fur-*
- Fifty cent fee.

ther, That every person who engages in the practice of dentistry in this state shall cause his or her license to be registered with the county auditor before beginning the practice of dentistry in said county, and to be, at all times, displayed in a conspicuous place, in his or her office wherein he or she shall practice such profession, and shall further, whenever requested, exhibit such license to any of the members of said board, or its authorized agent, and to the director or his authorized agent: *And it is further provided*, That every licensee shall notify the director of the address or addresses, and of every change thereof, where the licensee shall engage in the practice of dentistry.

Exhibition
of license.

Notification
of address.

SEC. 8. The director may refuse to issue the license provided for in this act, and any license now in force or that shall be hereafter given may be revoked or suspended, if issued to an individual who has, by false or fraudulent representations, obtained or sought to obtain practice, or, by false or fraudulent representations obtained or sought to obtain money or any other thing of value, or for any other improper, unprofessional, or dishonorable conduct in the practice of dentistry, or is convicted of a felony, or when the licensee is found guilty of any of the following acts or offenses:

Refusal of
license.

- (a) Fraud in procuring license.
- (b) Habitual intoxication or addiction to the use of drugs.
- (c) Willful or repeated violations of lawful rules established by any health officer of the state or any municipal corporation or division thereof.
- (d) Division of fees or agreeing to split or divide the fees received for dental services with any person for bringing or referring a patient, or assisting in the care or treatment of a patient without the knowledge of said patient or his legal representative.

(e) Employing, procuring, inducing, aiding or abetting a person not licensed or registered as a dentist to engage in the practice of dentistry: *Provided*, That the person practiced upon shall not be deemed an accomplice, employer, procurer, inducer, aider, or abettor within the meaning of this act.

(f) Making any misrepresentation or false promises, directly or indirectly to influence, persuade, or induce dental patronage.

(g) Professional connection or association with, or lending his name to another for the illegal practice of dentistry by another, or professional connection or association with any person, firm, or corporation holding himself, themselves, or itself out in any manner contrary to this act.

Twenty days notice in case of revocation of license.

SEC. 9. In all proceedings having for their purpose the revocation or suspension of a license to practice dentistry, the holder of such license shall be given twenty days' notice in writing by the director, which said notice shall specify the offense or offenses against this act with which said accused person is charged, and said notice shall also give the day and place where the hearing is to be held, which place of hearing shall be in the city of Olympia unless a different place shall be fixed by the director of licenses. The director of licenses shall have the power to issue subpoenas to compel the attendance of witnesses, or the production of books or documents. The accused person shall have opportunity to make his defense, and may have issued such subpoenas as he may desire. Subpoenas shall be served in the same manner as civil cases in the superior court. Witnesses shall testify under oath, administered by the director of licenses. Testimony shall be taken in writing, and may be taken by deposition under such rules as the director of licenses may prescribe. The committee appointed as provided by law shall hear and determine the

Power to issue subpoenas.

Committee appointed.

charges and shall make findings and conclusions upon the evidence produced, and shall file the same in the director's office, together with a transcript of all the evidence, a duplicate copy of which shall be served upon the accused. The revocation or suspension of a license to practice shall be in writing signed by the director, stating the grounds upon which such order is based, and the aggrieved party shall have the right to appeal from such order within fifteen days after a copy of such order is served upon him, to the Superior Court of Thurston county, which court shall hear such matter de novo; in such appeal the entire record shall be certified by the director to said superior court, and the review on appeal shall be confined to the evidence adduced at the hearing before the director. An appeal shall lie to the supreme court of the state from the judgment of said superior court in the same manner as provided by law in other civil cases.

Right of appeal.

SEC. 10. Any failure, neglect, or refusal on the part of any person obtaining a license to practice dentistry from the said director, to register such license with the county auditor of some county in this state, within ninety days from the date of issue of the same or to notify the director of any change of address within ninety days thereof, as above directed, shall work a forfeiture of such license, and no license, when once forfeited shall be restored, except upon payment to the said director of the sum of fifteen dollars (\$15.00) for such neglect, failure, or refusal to register such license, and the surrender of forfeited license.

Failure to register license.

Penalty.

SEC. 11. The director shall charge each person applying to him for examination for a license to practice dentistry or dental surgery in this state, an examination fee of twenty-five dollars (\$25.00) and in addition thereto a fee of five dollars (\$5.00) for every duplicate license issued by said director.

Examination fee.

Compensation of board of examiners.

Report by board.

Misrepresentation; felony.

Practice in other states.

The members of the board shall each receive as compensation the sum of ten dollars (\$10.00) for each day actually engaged in the duties of the office and all legitimate and necessary expenses incurred in attending the meetings of the said board. Said board shall make an annual report of its proceedings to the governor by the 15th day of December of each year, together with an account of all moneys received and disbursed by them in pursuance of this act.

SEC. 12. Any person filing or attempting to file, as his own, the diploma or license of another or a forged affidavit of identification or qualification, shall be deemed guilty of a felony, and, upon conviction thereof, shall be subject to such fine and imprisonment as is made and provided by the statutes of this state for the crime of forgery.

SEC. 13. Any dentist who has been lawfully licensed to practice in another state or territory which has and maintains a standard for the practice of dentistry or dental surgery which in the opinion of the board is equal to that at the time maintained in this state, and who has been lawfully and continuously engaged in the practice of dentistry for five years or more immediately before filing his application to practice in this state and who shall deposit in person with the director a duly attested certificate from the examining board of the state or territory in which he is registered, certifying to the fact of his registration and of his being a person of good moral character and of professional attainments, may, upon the payment of a fee of fifty dollars (\$50.00) and after satisfactory practical examination demonstrating his proficiency, be granted a license to practice dentistry in this state, without being required to take an examination in theory: *Provided, however,* That no license shall

be issued to any such applicant, unless the state or territory from which such certificate has been granted to such applicant shall have extended a like privilege to engage in the practice of dentistry within its own borders to dentists heretofore and hereafter licensed by this state, and removing to such other state: *And provided further*, That the Washington state board of dental examiners shall have power to enter into reciprocal relations with similar boards of other states whose laws are practically identical with the provisions of this act.

License issued; when.

Relations with boards of other states.

SEC. 14. Any one who is a legal and competent practitioner of dentistry or dental surgery in the State of Washington, and of good moral character and known to the board of dental examiners of this state as such, who desires to change his or her residence to another state or territory, shall, upon application to the board of dental examiners, receive a certificate over the signature of the president and secretary of said board, which shall attest the facts above mentioned, and giving the date upon which he was registered and licensed.

Removal to other state.

SEC. 15. The fee for issuing a certificate to a legal practitioner of this state under section 14 of this act shall be five dollars (\$5.00) and in each case the fee shall be paid to the director before the certificate shall be issued.

Fee under § 14.

SEC. 16. Any person who shall practice or offer to practice dentistry in this state without being registered or without a license for that purpose, or violates any of the provisions of the act for which no specific penalty has been provided herein, shall be subject to prosecution before any court of competent jurisdiction, and shall, upon conviction, be guilty of a gross misdemeanor.

Violation of act.

Licenses
signed by.

SEC. 17. All licenses issued by said director shall be signed by the director and by all of the members of the board.

Practice
under
own name.

SEC. 18. It shall be unlawful for any person or persons to practice dentistry under any name, except his or her own proper name, which shall be the name used in his or her license as issued by the director:

Associations.

Provided, however, This shall not apply to any person now practicing dentistry in this state under the name of an association or trade name.

Any manager, proprietor, partnership, or association owning, running, operating or controlling any room or rooms, office or dental parlors, where dental work is done, provided or contracted for, who shall employ, keep or retain any unlicensed person or dentist as an operator; or

Who shall fail, within ten days after demand made by the director or board in writing sent by registered mail, addressed to any such manager, proprietor, partnership, or association at said room, office or dental parlor, to furnish to the said director or said board with the names and addresses of all persons practicing or assisting in the practice of dentistry in his place of business or under his control, together with a sworn statement showing by what license or authority said persons are practicing dentistry, shall be guilty of a misdemeanor and subject to the penalties provided for in this act: *Provided, however,* That such sworn statement shall not be used as evidence in any subsequent court proceedings, except in a prosecution for perjury in, or connected with its execution.

Corpora-
tions.

SEC. 19. No corporation shall practice dentistry or shall solicit through itself, or its agent, officers, employees, directors or trustees, dental patronage for any dentists or dental surgeon employed by any corporation: *Provided,* That nothing contained in this act shall prohibit a corporation from employ-

ing a dentist or dentists to render dental services to its employees: *Provided, further,* That such dental services shall be rendered at no cost or charge to the employees; nor shall it apply to corporations or associations in which the dental services were originated and are being conducted upon a purely charitable basis for the worthy poor, nor shall it apply to corporations or associations furnishing information or clerical services which can be furnished by persons not licensed to practice dentistry, to any person lawfully engaged in the practice of dentistry, when such dentist assumes full responsibility for such information and services. Any corporation violating the provisions of this section is guilty of a gross misdemeanor, and each day that this act is violated shall be considered a separate offense.

Violation of section.

SEC. 20. It shall be unlawful for any person, firm or corporation to publish, directly or indirectly, or circulate any fraudulent, false or misleading statements within the State of Washington as to the skill or method of practice of any person or operator; or in any way to advertise in print any matter with a view of deceiving the public, or in any way that will tend to deceive or defraud the public; or to claim superiority over neighboring dental practitioners; or to publish reports of cases or certificates of same in any public advertising media; or to advertise as using any anesthetic, drug, formula, medicine, which is either falsely advertised or misnamed; or to advertise any amount as a price or fee for the service or services of any person engaged as principal or agent in the practice of dentistry, or for any material or materials whatsoever used or to be used, or to employ "capper" or "steerers" to obtain patronage; or to give a public demonstration of skill or methods of practicing dentistry upon or along the streets or highways; and any person

Unlawful advertising.

committing any offense against any of the provisions of this section shall, upon conviction, be subjected to such penalties as are provided in this act:

May
announce
credit.

Provided, That any person licensed under this act may announce credit, terms of credit or installment payments that may be made at periodical intervals to apply on account of any dental service rendered: *And provided further*, That any person licensed under this act shall not advertise any specific amount of credit, terms of credit or installment payments that may be made at periodical intervals to apply on account of any dental service rendered.

List of
authorized
dentists.

SEC. 21. It shall be the duty of the director as soon as practicable after the first of each calendar year to furnish without charge to the secretary of the Washington state board of dental examiners a list of persons authorized to practice under this act.

Enforcement
of act.

SEC. 22. The said director is charged with the duty of enforcing this act and it shall be the duty of any prosecuting attorney on the complaint of the director or the board or of any member thereof to prosecute any violation of this act. The certificate of the county auditor of the county in which any such proceeding shall be pending and/or the certificate of said director of licenses certifying in substance to the facts shown of record in their respective offices, or of the facts that no license required by this act has been issued, registered or renewed, shall be prima facie evidence in such proceeding of the truth of such certificate.

Who may
bring
actions.

SEC. 23. The attorney general, each prosecuting attorney, the director, the state board of dental examiners, or any citizen of any county where any person shall engage in the practice of dentistry as herein defined without possessing a valid license so to do, may in accordance with the laws of this state governing injunctions, maintain an action in the

name of this state to enjoin such person from engaging in the practice of dentistry as herein defined until a valid license to practice dentistry be secured: *Provided, however,* That such injunction shall not relieve such person so practicing dentistry without a valid license from criminal prosecution therefor, but such remedy by injunction shall be in addition to the liability of such offender to criminal prosecution.

SEC. 24. Every person who is granted a license under this act to practice dentistry in this state shall pay to the director of licenses a license renewal fee of two dollars (\$2.00) for the year commencing with the first day of October next following the issuance of such license, and annually thereafter; such payment to be effective shall be made prior to the commencement of the year for which the same accrues and the license renewal certificate which shall be issued by said director shall be indispensable evidence that the same has been made. The failure, neglect, or refusal of any licensed dentist to pay in advance said annual license renewal fee of two dollars (\$2.00) shall ipso facto, work a forfeiture of his license and it shall not be reinstated except upon written application and the payment of a penalty of ten dollars (\$10.00), together with all annual license renewal fees delinquent at the time of such forfeiture, and the license renewal fee for each year thereafter up to the time of reinstatement.

Renewal of
license.

Fee.

Failure to.

SEC. 25. Nothing in this act shall prevent a legally qualified and licensed physician and surgeon from extracting teeth or performing oral surgery or a legal practitioner of another state from making a clinical demonstration before a medical or dental society or at a convention approved by the Washington State Medical or Dental Association or Washington Progressive Dental Society; nor shall this act prevent students from practicing or per-

Act not
applying to.

forming dental operations under the supervision of competent instructors in any reputable dental college.

Prescriptions.

SEC. 26. Registered pharmacists of this state may fill prescriptions of legally licensed dentists of this state for any drug necessary in the practice of dentistry.

Equipment kept sanitary.

SEC. 27. It shall be the duty of every person engaged in the practice of dentistry or who shall own, operate, or manage any dental office to keep said office and dental equipment in a thoroughly clean and sanitary condition.

Dental hygienist.

SEC. 28. Any licensed dentist who shall permit any dental hygienist operating under his supervision to perform any operation required to be performed by a dentist under the provisions of this act shall be guilty of a misdemeanor.

Partial invalidity.

SEC. 29. Should any section of this act for any reason be held to be unconstitutional, such decision shall not affect the validity of the remaining portions of the act.

§§ 1-25, ch. 16, Laws 1916, repealed.

SEC. 30. Subsections 1 to 25 inclusive, section 10030 of Remington's Compiled Statutes, being sections 1 to 25, inclusive, of chapter 16 of the Laws of 1923, and all other acts and parts of acts in conflict with this act are hereby repealed: *Provided, however,* That such repeal shall in no wise effect any suit, prosecution or court proceeding pending at the date of the passage of this act and the board created by this act shall have the power and authority to discharge any obligation and perform any duty of the director of licenses existing under the acts above repealed and which are invested in it by this act.

Repeal, not effective pending prosecution.

SEC. 31. This act is necessary for the immediate preservation of the public peace, health and safety and shall take effect immediately. Effective immediately.

Passed the House March 8, 1935.

Passed the Senate March 7, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 113.

[H. B. 89.]

DECLARATORY JUDGMENTS.

AN ACT relating to declaratory judgments and providing therefor.

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

SECTION 1. County courts, courts of chancery and probate courts within their respective jurisdictions shall have power to declare rights, status and other legal relations whether or not further relief is or could be claimed. An action or proceeding shall not be open to objection on the ground that a declaratory judgment or decree is prayed for. The declaration may be either affirmative or negative in form and effect; and such declarations shall have the force and effect of a final judgment or decree. Courts.

SEC. 2. A person interested under a deed, will, written contract or other writings constituting a contract, or whose rights, status or other legal relations are affected by a statute, municipal ordinance, contract or franchise, may have determined any question of construction or validity arising under the instrument, statute, ordinance, contract or franchise and obtain a declaration of rights, status or other legal relations thereunder. Determination of rights.

SEC. 3. A contract may be construed either before or after there has been a breach thereof. Before or after breach.

Declaration
of rights.

SEC. 4. A person interested as or through an executor, administrator, trustee, guardian or other fiduciary, creditor, devisee, legatee, heir, next of kin, or cestui que trust, in the administration of a trust, or of the estate of a decedent, an infant, lunatic, or insolvent, may have a declaration of rights or legal relations in respect thereto:

I. To ascertain any class of creditors, devisees, legatees, heirs, next of kin or others; or

II. To direct the executors, administrators or trustees to do or abstain from doing any particular act in their fiduciary capacity; or

III. To determine any question arising in the administration of the estate or trust, including questions of construction of wills and other writings.

No restric-
tion.

SEC. 5. The enumeration in the three preceding sections does not limit or restrict the exercise of the general powers conferred in the fourth preceding section, in any proceeding where declaratory relief is sought, in which a judgment or decree will terminate the controversy or remove an uncertainty.

Court may
refuse to
enter decree.

SEC. 6. The court may refuse to render or enter a declaratory judgment or decree where such judgment or decree, if rendered or entered, would not terminate the uncertainty or controversy giving rise to the proceeding.

Orders may
be reviewed.

SEC. 7. All orders, judgments and decrees under this act may be reviewed as other orders, judgments and decrees.

Relief may
be granted.

SEC. 8. Further relief based on a declaratory judgment or decree may be granted whenever necessary or proper. The application therefor shall be by petition to a court having jurisdiction to grant the relief. When the application is deemed sufficient, the court shall, on reasonable notice, require any adverse party whose rights have been adjudicated by the declaratory judgment or decree, to show

cause why further relief should not be granted forthwith.

SEC. 9. When a proceeding under this act involves the determination on an issue of fact, such issue may be tried and determined in the same manner as issues of fact are tried and determined in other civil actions, in the court in which the proceeding is pending.

As in civil actions.

SEC. 10. In any proceeding under this act, the court may make such award of costs as may seem equitable and just.

Award of costs.

SEC. 11. When declaratory relief is sought, all persons shall be made parties who have or claim any interest which would be affected by the declaration, and no declaration shall prejudice the rights of persons not parties to the proceeding. In any proceeding which involves the validity of a municipal ordinance or franchise, such municipality shall be made a party, and shall be entitled to be heard, and if the statute, ordinance or franchise is alleged to be unconstitutional, the attorney general shall also be served with a copy of the proceeding and be entitled to be heard.

Who shall be parties.

SEC. 12. This act is declared to be remedial; its purpose is to settle and to afford relief from uncertainty and insecurity with respect to rights, status and other legal relations; and is to be liberally construed and administered.

Shall be liberally construed.

SEC. 13. The word "person" wherever used in this act, shall be construed to mean any person, partnership, joint stock company, unincorporated association or society, or municipal or other corporation of any character whatsoever.

Defining "person."

SEC. 14. The several sections and provisions of this act, except sections 1 and 2, are hereby declared independent and severable, and the invalidity, if

Partial invalidity.

any, of any part or feature thereof shall not affect or render the remainder of the act invalid or inoperative.

Harmonize
with federal
statutes.

SEC. 15. This act shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states which enact it, and to harmonize, as far as possible, with federal laws and regulations on the subject of declaratory judgments and decrees.

Uniform
Declaratory
Judgments
Act.

SEC. 16. This act may be cited as the Uniform Declaratory Judgments Act.

Passed the House February 5, 1935.

Passed the Senate March 7, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 114.

[H. B. 285.]

BOARD OF PRISON, TERMS AND PAROLES.

AN ACT relating to the provision for the adequate punishment of persons convicted of certain felonies, their rehabilitation while in confinement and the necessary supervision after their release to prevent recidivism, and defining the duties of the Board of Prison, Terms and Paroles with relation thereto; and repealing sections 2278, 2281, 2282, 2195, 10247, 10248, 10249, 10238, 10239, 10803, 10280-6, 10280-10, 10280-11, 10280-12, 10280-15, 10280-16, 10237-1 and 10237-2 of Remington's Revised Statutes of Washington.

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

Creation of
board.

SECTION 1. There is hereby created a board of prison, terms and paroles to administer the provisions of this act. The functions, powers, duties and limitations of this body and the qualifications and the tenure of office of its members will be as hereinafter set forth.

SEC. 2. When a person is convicted of any felony, except treason, murder in the first degree, carnal knowledge of a child under ten years, or of being an habitual criminal within the meaning of the statute which provides for life imprisonment for such habitual criminals, and a new trial is not granted, the court shall sentence such person to the penitentiary, or, if the law allows and the court sees fit to exercise such discretion, to the reformatory, and shall fix the maximum term of such person's sentence only. The maximum term to be fixed by the court shall be the maximum provided by law for the crime of which such person was convicted, if the law provides for a maximum term; if the law does not provide a maximum term for the crime for which such person was convicted, the court shall fix such maximum term, which may be for any number of years up to and including life imprisonment: *Provided, however,* That in any case where such maximum term is fixed by the court the maximum term shall be fixed at not less than twenty (20) years.

Court shall fix maximum term.

Not less than 20 years.

If the sentence of a person so convicted is not suspended by the court, it is hereby made the duty of the superintendent of the penitentiary and the superintendent of the reformatory to receive such a person, if committed to his respective institution, and to imprison him or her until released under the provisions of this act or through the action of the governor.

Superintendent shall imprison.

After the admission of such convicted person to the penitentiary or reformatory, as the case may be, it shall be the duty of the board of prison, terms and paroles to obtain from the sentencing judge and the prosecuting attorney, a statement of all the facts concerning such convicted person's crime and any other information of which they may be possessed relative to such convicted person, and it shall be the

Duties of board upon admission of prisoner.

duty of the sentencing judge and the prosecuting attorney to furnish the board of prison, terms and paroles with such information. It will also be the duty of the sentencing judge and the prosecuting attorney to indicate to the board of prison, terms and paroles, for its guidance, what, in their judgment, should be the duration of such convicted person's imprisonment.

Board shall fix duration of confinement.

Within six (6) months after the admission of such convicted person to the penitentiary or the reformatory, as the case may be, the board of prison, terms and paroles shall fix the duration of his or her confinement. The term of imprisonment so fixed shall not exceed the maximum provided by law for the offense for which he or she was convicted or the maximum fixed by the court, where the law does not provide for a maximum term.

Upon appeal from conviction.

When a convicted person appeals from his or her conviction and is at liberty on bond pending the determination of his or her appeal by the supreme court, credit on his or her sentence will begin from the date of the remittitur. In all other cases, credit on a sentence will begin from the date the judgment and sentence is signed by the court.

Violation of rules by inmate.

In case any convicted person undergoing sentence in the penitentiary or the reformatory commits any infractions of the rules and regulations of the penitentiary or the reformatory, as the case may be, the board of prison, terms and paroles may revoke any order theretofore made determining the length of time such convicted person shall be imprisoned and make a new order determining the length of time he or she shall serve, not exceeding the maximum penalty provided by law for the crime for which he or she was convicted, or the maximum fixed by the court. Such revocation and redetermination shall not be had except upon a hearing upon the question of the infraction of the rules

charged to such convicted person before the board of prison, terms and paroles. At such hearing the convicted person, unless outside the walls of the penitentiary or the reformatory, as an escapee and fugitive from justice, shall be present and entitled to be heard and may present evidence and witnesses in his behalf.

Any convicted person undergoing sentence in the penitentiary or the reformatory, not sooner released under the provisions of this section, shall, in accordance with the provisions of existing law, be discharged from custody on serving the maximum punishment provided by law for the offense of which such person was convicted, or the maximum term fixed by the court where the law does not provide for a maximum term.

If not
paroled.

The following limitations will be placed on the board of prison, terms and paroles with regard to fixing the duration of confinement in certain cases, notwithstanding any provisions of the law specifying a lesser sentence, to wit:

Restrictions
on board.

(a) For a person not previously convicted of a felony but armed with a deadly weapon either at the time of the commission of his or her offense, or concealed deadly weapon at the time of his or her arrest, the duration of such person's confinement shall not be fixed at less than five years;

Armed with
deadly
weapon.

(b) For a person previously convicted of a felony either in this state or elsewhere and who was armed with a deadly weapon at the time of the commission of his or her offense, or a concealed deadly weapon at the time of his or her arrest, the duration of such person's confinement shall not be fixed at less than seven and one-half (7½) years.

The words "deadly weapon" as used in this section are hereby defined to include any instrument known as a black-jack, sling shot, billy, sand club, sand bag, metal knuckles, any dirk, dagger, pistol,

Defining
"deadly
weapon."

revolver or any other firearm, any knife having a blade longer than three (3) inches, any razor with an unguarded blade and any metal pipe or bar used or intended to be used as a club, any explosive, and any weapon containing poisonous or injurious gas: *Provided further*, That any inmate of the reformatory who is under the age of twenty-one (21) years at the time of commitment may be paroled by the board without regard to the limitations set forth in this section.

Shall not apply to.

Labor by inmates.

The board of prison, terms and paroles shall require of every able-bodied convicted person imprisoned in the penitentiary or the reformatory as many hours of faithful labor in each and every day during his or her term of imprisonment as shall be prescribed by the rules and regulations of the institution in which he or she is confined.

Favorable record.

Every prisoner who has a favorable record of conduct at the penitentiary or the reformatory, as the case may be, or the laws of the state, and who performs in a faithful, diligent, industrious, orderly and peaceable manner the work, duties and tasks assigned to him to the satisfaction of the superintendent of the penitentiary or the reformatory, as the case may be, and in whose behalf the superintendent of the penitentiary or reformatory shall file a report certifying that his or her conduct and work have been meritorious and recommending allowance of time credits to him or her, shall upon, but not until, the adoption of such recommendation by the board of prison, terms and paroles, be allowed time credit reductions from the term of imprisonment fixed by the board of prison, terms and paroles.

Credits allowed.

Sentence for embezzlement.

(c) Any person who shall have been convicted of embezzling funds from any institution of public deposit of which he was an officer or stockholder such person's confinement shall be fixed at not less than five (5) years.

SEC. 3. To assist it in fixing the duration of a convicted person's term of confinement, prescribing treatment for such person while in confinement and supervising and regulating his or her activities while on parole, it shall not only be the duty of the board of prison, terms and paroles to thoroughly inform itself as to the facts of such convicted person's crime but also to inform itself as thoroughly as possible as to such convict as a personality. The board of prison, terms and paroles must, therefore, adopt and apply an effective technique of investigation to develop information for that purpose.

Full information required.

SEC. 4. The board of prison, terms and paroles may permit a convicted person to leave the buildings and enclosures of the penitentiary or the reformatory, as the case may be, on parole, after such convicted person has served the period of confinement fixed for him or her by the board of prison, terms and paroles, less time credits for good behavior and diligence in work as provided for by this board: *Provided*, That in no case shall the inmate be credited with more than one-third of his sentence as fixed by the board.

May parole

The board of prison, terms and paroles shall have the power to establish rules and regulations under which a convicted person may be allowed to leave the confines of the penitentiary or the reformatory on parole, and shall also have the power to return such person to the confines of the institution from which he or she was paroled, at its discretion.

Shall establish rules.

The board of prison, terms and paroles may impose as a condition of a parole granted a convicted person that all or a portion of his or her credits earned, or to be earned, shall be forfeited in the event that such convicted person shall break his or her parole or violate any law of the state, or rule or regulation of the penitentiary or the reformatory,

Violation of parole.

as the case may be, or the board of prison, terms and paroles.

Hearing
must be
held.

Such forfeiture of credits shall not be had except upon a hearing upon the question of such violation and upon the findings of the board of prison, terms and paroles that such convicted person was guilty thereof, which adjudication shall be final. At such hearing such convicted person, unless outside the walls of the penitentiary or the reformatory, as the case may be, as an escapee and a fugitive from justice, shall be present and entitled to be heard and present evidence and witnesses in his or her behalf.

Written
order of
board
sufficient.

The written order of the board of prison, terms and paroles, bearing the seal of that body, shall be sufficient warrant for all officers named in this section to take into custody any convicted person who may be on parole and retain such person in his custody until arrangements can be made by the board of prison, terms and paroles for his or her return to the institution from which he or she was paroled.

Execution
of order
mandatory.

It is hereby made the duty of all chiefs of police, marshals of cities and villages, sheriffs of counties and all police, prison and peace officers and constables to execute any such order in the same manner as any ordinary criminal process.

Record kept.

The board of prison, terms and paroles shall cause a complete record to be kept of every prisoner released on parole. Such records shall be organized in accordance with the most modern methods of filing and indexing so that there will be always immediately available complete information about each such prisoner. The board of prison, terms and paroles may make rules as to the privacy of such records and their use by others than the board of prison, terms and paroles and its staff.

Cooperation
of officials.

The superintendent of the penitentiary and the reformatory and all officers and employees thereof

and all other public officials shall at all times cooperate with the board of prison, terms and paroles, and shall furnish to such board, its officers and employees such information as may be necessary to enable it to perform its functions, and such superintendents and other employees shall at all times give the members of such board, its officers and employees free access to all prisoners confined in the penal institutions of the state.

It is understood that no provision in this act will limit or circumscribe the powers of the governor of the state to commute the sentence of, or grant a pardon to, any convicted person, and the governor is hereby authorized to cancel and revoke the parole granted to any convicted person by the board of prison, terms and paroles. The written order of the governor of the state cancelling or revoking such parole shall have the same force and effect and be executed in like manner as an order of the board of prison, terms and paroles.

Governor's powers not limited by act.

From and after the suspension, cancellation or revocation of the parole of any convicted person and until his return to custody he shall be deemed an escapee and a fugitive from justice and no part of the time during which he is an escapee and fugitive from justice shall be a part of his term.

Fugitive from justice.

The board of prison, terms and paroles shall make all necessary rules and regulations to carry out the provisions of this act not inconsistent therewith, and may provide the forms of all documents necessary therefor.

Shall make necessary rules.

The provisions of this act so far as applicable thereto are to apply to all convicted persons now serving time in the penitentiary or the reformatory, to the end that at all times the same provisions relating to sentences, imprisonments and paroles of prisoners shall apply to all the inmates thereof.

Applicable to all convicts.

Transfer of
prisoner.

SEC. 5. Whenever in its judgment the best interests of the state or the welfare of any prisoner confined in any penal institution will be better served by his or her transfer to another institution the board of prison, terms and paroles is authorized to order and effect such transfer.

Transportation of
convicts.

The board of prison, terms and paroles shall direct the transportation of convicted persons to the penitentiary and the reformatory and is hereby vested with authority to employ necessary persons for such purpose and to utilize the services of such persons for the supervision of convicted persons on parole wherever possible.

Supervision
over those
paroled.

SEC. 6. Whenever the sentence of a convicted person to the penitentiary or the reformatory is suspended by the court under authority of section 2280 of Remington's Compiled Statutes, the board of prison, terms and paroles will assume and undertake the supervision of such persons during the period of such suspension or until such sentence is terminated by the governor. The board of prison, terms and paroles will promulgate rules and regulations for the conduct of such person during the time the suspension of his or her sentence is in effect.

Revocation
of
suspension.

Whenever, in the opinion of the board of prison, terms and paroles, the suspension granted by the court under the provisions of section 2281 of Remington's Compiled Statutes should be revoked, the said board of prison, terms and paroles shall notify both the prosecuting attorney and the presiding judge of the superior court for the county wherein the sentence was suspended, to the end that appropriate action may be taken in the premises. If an order of the court is made revoking the suspension of a sentence, the convicted person shall be forthwith admitted to the penitentiary or the reformatory, as the case may be, and the board of prison, terms and paroles will thereafter fix the duration

of such person's confinement in the manner provided for by section 2 of this act.

SEC. 7. It shall be the duty of the board of prison, terms and paroles, when requested by the governor, to pass on the representations made in support of applications for pardons or the restoration of civil rights for convicted persons and to make recommendations thereon to the governor.

Pass on applications.

It will also be the duty of the board of prison, terms and paroles to exercise supervision over such convicted persons as have been conditionally pardoned by the governor, to the end that such persons shall faithfully comply with the conditions of such pardons.

Supervise over those pardoned.

SEC. 8. The board of prison, terms and paroles will consist of a chairman and two other members, each of whom shall be appointed by the governor by and with the advice and consent of the senate. The terms of the first members shall expire as follows: one member, April 15, 1937; one member, April 15, 1939; and one member April 15, 1941. Thereafter, any person appointed a member of the board shall hold office for a term of six years. Vacancies in the membership of the board shall be filled in the same manner in which the original appointments are made. In the event of the inability of any member to act, the governor shall appoint some competent person to act in his stead during the continuance of such disability. The governor in first appointing such members shall designate one of them to serve as chairman during his term of office. The board shall elect his successor from among its members. Any member of the board may be removed by the governor for cause after an opportunity to be heard.

Terms of.

Vacancies.

Chairman.

The members of the board of prison, terms and paroles and its officers and employees shall not engage in any other business or profession nor hold any other public office; nor shall they, at the time of

Shall not engage in other business.

appointment nor during their incumbency of office, serve as the representative of any political party on an executive committee or other governing body thereof, nor as an executive officer or employee of any political committee or association.

Compensation.

The chairman of the board shall receive an annual salary not to exceed four thousand dollars (\$4000) and the other two members of the board shall receive an annual salary not to exceed thirty-five hundred dollars (\$3500), and in addition thereto, their necessary expenses actually incurred in the discharge of their official duties.

Power to employ.

The board shall have the power to employ, and to fix, with the approval of the governor, the compensation of and to prescribe the duties of a secretary and such officers, employees and assistants as may be necessary, and to provide necessary quarters, supplies and equipment.

Meeting of board.

The board of prison, terms and paroles shall meet at the penitentiary and the reformatory at such times as it may be necessary for a full and complete study of the cases of all convicted persons whose terms of imprisonment are to be determined by it or whose applications for parole come before it. Other times and places of meeting may also be fixed by the board. A majority of the board shall constitute a quorum for the transaction of business and no order of the board shall be valid unless concurred in by at least two (2) of its members.

Quorum.

Report of work.

The board of prison, terms and paroles shall transmit to the governor, for submission to the legislature, biennially, or as often as the governor may require it, a report of its work, in which shall be given the number of prisoners whose terms of imprisonment have been fixed by it and the number who have been released on parole, and such other information as may be relevant. It shall be the duty of the superintendent of the different institu-

Suitable quarters.

tions to provide suitable quarters for the board and assistants while in the charge of their duties.

SEC. 9. That sections 2278, 2281, 2282, 2195, 10247, 10248, 10249, 10238, 10239, 10803, 10280-6, 10280-10, 10280-11, 10280-12, 10280-15, 10280-16, 10237-1 and 10237-2 of Remington's Revised Statutes of Washington be and the same are hereby repealed. Repeals.

Passed the House March 8, 1935.

Passed the Senate March 6, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 115.

[H. B. 324.]

PUBLIC LANDS ACT.

AN Act relating to the selection, control, management, sale, lease and disposition of lands, waterways, reserves, mineral rights and areas belonging to or held in trust by the state and repealing certain acts relating thereto which are superseded by the Public Lands Act of 1927, being chapter 255 of the Session Laws of 1927.

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

SECTION 1. That an act entitled "An act defining trespass on the public lands of the state, and providing punishment therefor", approved March 7, 1890, Laws of 1889-90, page 124; Repeals.

Section 4 of an act entitled "An act to define and punish trespass", approved March 15, 1890, Laws of 1889-90, page 125;

An act entitled "An act to create a board of harbor line commissioners, prescribing their duties and compensation", approved March 28, 1890, Laws of 1889-90, pages 239 to 240;

An act entitled "An act to provide for the selection of indemnity lands for support of the common

schools in lieu of sections 16 and 36, or any parts thereof, that may have been sold or otherwise disposed of by or under the authority of any act of congress, and declaring an emergency", approved March 26, 1890, Laws of 1889-90, pages 286 to 287;

An act entitled "An act granting to the United States, for public purposes, the use of certain tide lands belonging to the State of Washington," approved March 20, 1890, Laws of 1889-90, page 428;

An act entitled "An act to establish and define public ways for water crafts across the tide-flats within, in front of, and for a mile either way for all incorporated cities and towns in the State of Washington," approved March 28, 1890, Laws of 1889-90, pages 731 to 732;

Chapter CL (150) of the Laws of 1891, pages 366 to 367;

Chapter CLII (152) of the Laws of 1891, pages 370 to 371;

Chapter XCII (92) of the Laws of 1893, pages 223 to 224;

Chapter XXXIII (33) of the Laws of 1895, pages 54 to 55;

Chapter CLIX (159) of the Laws of 1895, pages 406 to 407;

Chapter CLXXIX (179) of the Laws of 1895, pages 572 to 575;

Chapter LXXXIX (89) of the Laws of 1897, pages 229 to 263, except section 11 thereof, pages 235 to 236, as amended by section 2 of chapter 223 of the Laws of 1909, pages 758 to 760;

Chapter CII (102) of the Laws of 1897, pages 293 to 294;

Chapter CVII (107) of the Laws of 1897, pages 298 to 304;

Chapter XXXIV (34) of the Laws of 1899, pages 47 to 48;

Chapter XLVIII (48) of the Laws of 1899, pages 77 to 78;

Chapter LXIII (63) of the Laws of 1899, page 105;

Chapter LXXIII (73) of the Laws of 1899, page 120;

Chapter LXXXIII (83) of the Laws of 1899, pages 132 to 133;

Chapter LXXXVI (86) of the Laws of 1899, pages 138 to 139;

Chapter CXXII (122) of the Laws of 1899, pages 225 to 228;

Chapter CXXIX (129) of the Laws of 1899, pages 252 to 254;

Chapter CXXXVI (136) of the Laws of 1899, pages 272 to 275;

Chapter CXLVII (147) of the Laws of 1899, pages 337 to 338;

Chapter LXII (62) of the Laws of 1901, pages 98 to 100;

Chapter CVI (106) of the Laws of 1901, pages 218 to 221;

Chapter CXLVIII (148) of the Laws of 1901, pages 308 to 311;

Chapter CLI (151) of the Laws of 1901, pages 313 to 314;

Chapter CLXI (161) of the Laws of 1901, pages 326 to 328;

Chapter CLXXIII (173) of the Laws of 1901, pages 353 to 356;

Chapter CLXXV (175) of the Laws of 1901, pages 366 to 367;

Chapter 33 of the Laws of 1903, page 37;

Chapter 74 of the Laws of 1903, pages 103 to 105;

Chapter 79 of the Laws of 1903, pages 113 to 117;

- Chapter 95 of the Laws of 1903, pages 143 to 144;
- Chapter 127 of the Laws of 1903, pages 238 to 240;
- Chapter 47 of the Laws of 1905, page 77;
- Chapter 113 of the Laws of 1905, pages 113 to 120;
- Chapter 173 of the Laws of 1905, pages 353 to 354;
- Chapter 104 of the Laws of 1907, pages 201 to 202;
- Chapter 114 of the Laws of 1907, page 212;
- Chapter 115 of the Laws of 1907, page 212;
- Chapter 119 of the Laws of 1907, page 218;
- Chapter 125 of the Laws of 1907, page 233;
- Chapter 146 of the Laws of 1907, pages 290 to 291;
- Chapter 152 of the Laws of 1907, pages 313 to 315;
- Chapter 161 of the Laws of 1907, pages 353 to 354;
- Chapter 219 of the Laws of 1907, pages 507 to 508;
- Chapter 233 of the Laws of 1907, page 575;
- Chapter 251 of the Laws of 1907, pages 738 to 739;
- Chapter 255 of the Laws of 1907, page 747;
- Chapter 256 of the Laws of 1907, pages 748 to 758;
- Chapter 63 of the Laws of 1909, pages 114 to 115;
- Chapter 110 of the Laws of 1909, pages 390 to 391;
- Chapter 158 of the Laws of 1909, pages 605 to 607;
- Chapter 165 of the Laws of 1909, page 625;
- Chapter 188 of the Laws of 1909, pages 654 to 656;

Chapter 223 of the Laws of 1909, pages 757 to 768, except section 2 thereof, pages 758 to 760;

Chapter 36 of the Laws of 1911, pages 129 to 131;

Chapter 86 of the Laws of 1911, pages 388 to 389;

Chapter 109 of the Laws of 1911, pages 506 to 509;

Chapter 130 of the Laws of 1911, page 643;

Chapter 29 of the Laws of 1913, pages 73 to 74;

Chapter 36 of the Laws of 1913, pages 93 to 96;

Chapter 73 of the Laws of 1913, page 247;

Chapter 169 of the Laws of 1913, pages 585 to 588;

Chapter 171 of the Laws of 1913, pages 590 to 591;

Chapter 6 of the Laws of 1915, pages 19 to 20;

Chapter 10 of the Laws of 1915, pages 24 to 25;

Chapter 20 of the Laws of 1915, page 48;

Chapter 89 of the Laws of 1915, pages 267 to 268;

Chapter 144 of the Laws of 1915, pages 399 to 400;

Chapter 147 of the Laws of 1915, pages 405 to 421;

Chapter 150 of the Laws of 1915, page 426;

Chapter 152 of the Laws of 1915, pages 440 to 441;

Chapter 89 of the Laws of 1917, pages 328 to 329;

Chapter 148 of the Laws of 1917, pages 599 to 608;

Chapter 149 of the Laws of 1917, pages 609 to 612;

Chapter 43 of the Laws of 1919, page 87;

Chapter 97 of the Laws of 1919, pages 232 to 233;

Chapter 155 of the Laws of 1919, pages 434 to 437;

Chapter 165 of the Laws of 1919, pages 486 to 488;

Chapter 55 of the Laws of 1921, pages 169 to 171;

Chapter 118 of the Laws of 1921, pages 377 to 378;

Chapter 148 of the Laws of 1921, pages 556 to 557;

Chapter 152 of the Laws of 1921, pages 569 to 573;

Chapter 19 of the Laws of 1923, pages 42 to 45;

Chapter 29 of the Laws of 1923, pages 72 to 73;

Chapter 57 of the Laws of 1923, page 182;

Chapter 59 of the Laws of 1923, pages 188 to 190;

Chapter 71 of the Laws of 1923, pages 221 to 222;

Chapter 171 of the Laws of 1923, pages 546 to 553;

Chapter 6 of the Laws of 1925, page 11;

Chapter 155 of the Laws of the Extraordinary Session of 1925, pages 435 to 441;

Chapter 180 of the Laws of the Extraordinary Session of 1925, page 549, and

Chapter 190 of the Laws of the Extraordinary Session of 1925, pages 579 to 580; (sections 3759, 7797a to 7823, 7827, 7833 to 7843, 7853 to 7859, 7866 to 7895, 7946 to 7982, 7984 to 7986, 7994 to 8008, 8011 to 8015, 8018 to 8039, 8047 to 8051, 8054 to 8068, 8073 to 8076, 8078 to 8094, 8099 to 8107, 8116 to 8119, 9329, 9330, and 9593 to 9600, of Remington's Compiled Statutes of 1922;

Sections 7870 to 7870-1, 8003, 8005, 8011-1 to 8011-8, 8027-1 to 8027-12, 8057-1 to 8057-2, 8061, 8066, 8103 and 8133 of Remington's Compiled Statutes, 1927 Supplement;

Sections 579a, 3317 to 3321, 3384 to 3398, 4486 to 4491, 6335 to 6343, 6350 to 6355, 6356 to 6383, 6384, 6385, 6387 to 6443, 6447 to 6458, 6486 to 6502, 6502a, 6502b, 6502c, 6502d, 6503-9, 6503-10, 6503-11, 6503-12, 6503-23, 6503-24, 6503-25, 6503-26, 6503-27, 6503-28, 6503-29, 6503-30, 6503-31, 6503-32, 6503-33, 6503-34, 6503-36, 6503-37, 6503-38, 6503-39, 6503-40, 6503-55, 6504 to 6508, 6513 to 6520, 6522-1, 6667 to 6670, 7112 to 7115, 7272, 7273, and 7673 to 7693 of Pierce's 1921 Code;

Sections 6356, 6366, 6369-1, 6383-1, 6383-2, 6383-3, 6394, 6495-1, 6495-2, 6495-3, 6495-4, 6495-5, 6495-6, 6495-7, 6495-8, 6495-9, 6495-10, 6495-11, 6495-12, 6499, 6502, 6502b, 6502c, 6502d, 6503-22a, 6503-22b, 6503-27, 6503-32, 6522-1, 6522-2, 6522-3, 6522-4, 6522-5, 6522-6, 6522-7, 6522-8, 6522-9, 6522-10, 6522-11, 7686, 7687 of Pierce's Code, 1926 Supplement, are hereby repealed: *Provided*, That such repeal shall not be construed as affecting any act done or right acquired, or obligation incurred, or proceedings had or pending, under said acts repealed, or either of them, but the same shall be continued and prosecuted as though said acts had not been repealed.

Pending
cases not
affected.

Passed the House February 14, 1935.

Passed the Senate March 7, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 116.

[H. B. 330.]

STATE HIGHWAYS.

AN ACT relating to the acquirement of lands for rights of way and drainage of and unobstructed vision for state highways and for the purpose of securing sand pits, gravel pits, borrow pits, stone quarries and maintenance camp sites, and rights of way to gain access thereto, and the payment for timber from state lands, amending section 1, chapter 160, Laws of the Extraordinary Session of 1925.

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

Amends
§ 1, ch. 160,
Laws of
1925.

SECTION 1. That section 1, chapter 160 of the Laws of the Extraordinary Session of 1925, (section 6766 Remington's Compiled Statutes, 1927 Supplement), be amended to read as follows:

Acquirement
of lands.

Section 6766. Whenever it is necessary to secure any lands for a right of way for state highway, or for the drainage thereof or so as to afford unobstructed vision therefor toward any railway or another highway crossing or any point of danger to public travel or for the purpose of acquiring sand pits, gravel pits, borrow pits and stone quarries for the construction or maintenance, or both, or any site for the erection upon and use as a maintenance camp, of any state highway together with right of way to reach such property and gain access thereto, the state highway engineer is authorized to acquire such lands in behalf of the state by gift, purchase or condemnation. In case of condemnation to secure such lands the action shall be brought in the name of the state under the provisions of sections 891 to 900, both inclusive, of this code, and in such action the selection of the lands by the state highway engineer shall, in the absence of bad faith, arbitrary, capricious or fraudulent action, be conclusive upon the court and judge before which the action is

brought that said lands are for a public use for the purpose sought. The cost of such lands may be paid from the fund apportioned to the state road for which such right of way, drainage, unobstructed vision, sand pits, gravel pits, borrow pits, stone quarries and maintenance camp sites are acquired. Whenever it is necessary to locate and construct a state road over and across any of the public lands of the State of Washington, including tide or shore lands or any oyster reserve which has been or may hereafter be established, or in the construction or maintenance of any state road to have additional land for drainage thereof or to afford unobstructed vision therefor toward any railway or another highway or any point of danger to public travel or to open up and use materials from any sand pit, gravel pit, borrow pit or stone quarry necessary to be located within any such public lands of the state together with any necessary right of way to reach such property and gain access thereto, the state highway engineer shall file in the office of the commissioner of public lands a map showing the location of such road over and across such lands or the area needed for drainage thereof or for unobstructed vision as above provided therefor, or the location of any such sand pit, gravel pit, stone quarry or maintenance camp site together with right of way to reach such property and gain access thereto within such lands, with reference to a United States government survey, and upon the filing of such map the easement for such right of way or for such area for drainage thereof or for such unobstructed vision therefor or for locating, opening up and using materials from any such sand pit, gravel pit, borrow pit or stone quarry or for the erection and occupancy of such maintenance camp together with any such required right of way thereto, shall be reserved to the state and such land when sold, leased or other-

Payment for
from fund.

File map.

Easement
reserved.

Subject to right of way.

Removal of materials.

Certificate when no longer required.

Payment for timber.

wise disposed of, shall be sold, leased or disposed of subject to such right of way and subject to any such use of additional area for drainage or for unobstructed vision and subject to any such established sand pit, gravel pit, borrow pit or stone quarry together with any such required right of way thereto and to the right in the state to use and remove materials therefrom for the construction and maintenance of any state road, and subject to the occupancy and use of any such maintenance camp site together with such right of way thereto: *Provided*, That as soon as the state shall no longer require any such sand pit, gravel pit, borrow pit, stone quarry or maintenance camp site it shall be the duty of the state highway engineer forthwith to so certify to the commissioner of public lands, and from and after receipt and filing of such certificate in the office of said commissioner of public lands the lands described thereon shall thereafter be freed from state use and occupancy for such purposes: *And provided further*, That if there be timber on the land within the areas proposed for right of way or for drainage thereof or to afford unobstructed vision, and subject to any such established sand pit, gravel pit, borrow pit or stone quarry together with any such required right of way thereto, and subject to the occupancy and use of any such maintenance camp site together with such right of way thereto, the state highway engineer shall pay to the commissioner of public lands the appraised value of such timber thereon and no grant authorized by the provisions of this section shall become effective until such payment for said timber shall have been made.

Passed the House February 14, 1935.

Passed the Senate March 7, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 117.

[H. B. 518.]

LIBEL.

AN ACT relating to crime and amending section 2424 and section 2427 of Remington's Revised Statutes.

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

SECTION 1. That section 2424 Remington's Revised Statutes be and the same is hereby amended to read as follows:

Amends §
2424, Rem.
Rev. Stat.

2424. Every malicious publication by writing, printing, picture, effigy, sign radio broadcasting or which shall in any other manner transmit the human voice or reproduce the same from records or other appliances or means, which shall tend:—

Consists of.

(1) To expose any living person to hatred, contempt, ridicule or obloquy, or to deprive him of the benefit of public confidence or social intercourse; or

(2) To expose the memory of one deceased to hatred, contempt, ridicule or obloquy; or

(3) To injure any person, corporation or association of persons in his or their business or occupation, shall be libel. Every person who publishes a libel shall be guilty of a gross misdemeanor.

Gross mis-
demeanor.

SEC. 2. That section 2427 Remington's Revised Statutes be and the same is hereby amended to read as follows:

Amends §
2427, Rem.
Rev. Stat.

2427. Every editor or proprietor of a book, newspaper or serial, and every manager of a co-partnership or corporation by which any book, newspaper or serial is issued, is chargeable with the publication of any matter contained in any such book, newspaper or serial, and every owner, operator, proprietor or person exercising control over any broadcasting station or reproducing record of human voice or who broadcasts over the radio or

Persons
liable.

reproduces the human voice or aids or abets either directly or indirectly in such broadcast or reproduction shall be chargeable with the publication of any matter so disseminated: *Provided*, That in any prosecution or action for libel it shall be an absolute defense if the defendant shows that the matter complained of was published without his knowledge or fault and against his wishes by another who had no authority from him to make such publication and was promptly retracted by the defendant with an equal degree of publicity upon written request of the complainant.

Passed the House March 8, 1935.

Passed the Senate March 7, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 118.

[S. H. B. 584.]

EMERGENCY UNEMPLOYMENT RELIEF.

AN ACT providing for emergency unemployment relief; defining the powers and duties of the department of public welfare in relation thereto and providing for the administration of such relief by the director of public welfare subject to the supervision and control of the governor; providing funds for such relief; making appropriations and declaring its effective date.

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

Provision
for.

SECTION 1. Economic conditions which led to the enactment of chapters 8 and 65, Laws of 1933, have not improved to such an extent as to warrant abandonment of emergency unemployment relief. Either the state or its political subdivisions, acting independently or together, must provide means of alleviating distress and suffering brought about by continued unemployment. The financial ability of

local subdivisions under existing conditions has been exhausted. It remains, therefor, for the state, acting through a centralized agency, to undertake and carry forward a program of emergency relief during the ensuing biennium. The furnishing of such relief is hereby declared to be a matter of state concern and necessary to the preservation of the public peace, health and safety.

SEC. 2. It shall be the duty of the state to provide for the relief of the unemployed. Such relief shall be administered by the department of public welfare, through and by means of the division of relief, which agencies shall at all times be subject to the supervision and control of the governor.

Administered
by depart-
ment
public
welfare.

SEC. 3. Disbursements under this act shall be made to the end of relieving unemployed persons and their families or dependents by furnishing them with means of support compatible with health, decency and self-respect. Such relief may, in the discretion of the director, with the approval of the governor, be granted either as direct relief or as work relief, or for reconstruction and rehabilitation purposes including the establishment, maintenance and operation of self-help cooperatives, as defined by the Federal Emergency Relief Administration Manuals SH-1 and SH-10, Division of Self-Help Cooperatives. Such cooperatives shall be given preference and their formation encouraged and developed as rapidly as may be practical. The director, with the approval of the governor, shall determine the amount and nature of relief to be granted in all cases, taking into consideration the facts and circumstances of each case.

Relief of.

Manner of
relief.

Director
shall
determine.

SEC. 4. The director of public welfare shall establish such branch offices and create such subordinate agencies throughout the state as may be necessary to secure the efficient administration of the

Creation of
branch
offices.

provisions of this act. For the purpose of such administration the director may divide the state into relief districts, and, if necessary, he shall be empowered to employ existing county or local agencies in order more effectively to provide for the carrying out of the purposes of this act.

Federal
funds.

SEC. 5. The department of public welfare shall be the responsible state agency for the expenditure of such federal funds as may be allocated to this state for public relief. Such expenditures, however, shall be subject to allotment of the governor. In the expenditure of funds allocated to this state by the federal government for relief purposes, the director shall comply with all provisions of federal law and the rules and regulations of the Federal Emergency Relief Administration or such other agency of the federal government as may have authority in the premises. He shall make all such reports and render such accounting to the appropriate federal authority as may be required in connection with federal grants. The state auditor shall audit at least twice each year the books, records and affairs of the department and such audits shall be construed to be public records.

Allotted by
governor.

Shall make
report.

Audit by
state auditor.

Shall
cooperate
with federal
government.

SEC. 6. The department of public welfare shall cooperate to the fullest possible extent with the emergency relief program of the federal government, and in the administration of this act shall endeavor, in so far as possible, to conform to the practice established by the appropriate federal authority for the administration of federal emergency relief and the disbursement of funds therefor. The department shall be empowered to cooperate with the federal government in the establishment and maintenance of rural rehabilitation projects for the rehabilitation of distressed citizens.

SEC. 7. The department of public welfare shall cause to be made, with the aid of such data as may be available, a thorough and comprehensive study and survey of unemployment within the state, the occupations, industries and trades most seriously affected thereby and the number of persons suffering or in want by reason thereof, and shall also ascertain the extent and nature of public work required or useful to be done by the state or any political subdivision thereof. The department shall have access to the records of any state or local department, board or other agency relating to the subject matter of public relief, and shall be entitled to the cooperation and assistance of each and every officer or employee thereof in carrying out the duties imposed by this act.

Survey of conditions.

Access to records.

SEC. 8. The director of public welfare, subject to the approval of the governor, shall make and enforce such rules and regulations not inconsistent with the provisions of this act as will best promote efficiency and effectiveness in the furnishing of emergency relief. A certified copy of such rules and regulations shall be filed in the office of the secretary of state within 30 days of the taking effect of this act.

Shall make rules.

Copy filed.

SEC. 9. Rules and regulations adopted by the director of public welfare under this act shall have the force and effect of law. The violation of any of the provisions of this act or of any rule of the director of public welfare subsequent to the certification and filing as herein provided shall constitute a misdemeanor and shall be punishable by a fine of not less than \$100 or more than \$1,000, or by imprisonment for not more than one year, or by both such fine and imprisonment. The penalty prescribed by this section shall not be exclusive, and if a rule be not obeyed the director of public welfare may carry

Rules; effect of law.

Violations thereof; misdemeanor.

out its provisions by the exercise of any power conferred by this act.

Shall succeed to powers granted by ch. 8, Laws of 1933.

SEC. 10. The department of public welfare shall succeed to all the powers and duties vested in and required to be performed by the emergency relief administration and the director of such administration under the provisions of chapter 8, Laws of 1933, but the transition effected by this act shall not be construed in any way to affect, impair or invalidate any act or proceeding of any officer or employee under the provisions of said chapter 8, Laws of 1933. The director of public welfare shall, among other things, succeed to the position heretofore held, and the duties exercised, by the director of the emergency relief administration with respect to the Washington rural rehabilitation corporation.

Emergency fund established; shall consist of.

SEC. 11. There is hereby established in the state treasury a special fund to be known as the state emergency relief fund which shall consist of (a) such moneys as remain unexpended in the state emergency relief fund created by chapter 8, Laws of 1933, on May 1, 1935, which unexpended portion of said fund is hereby transferred as of such date to the state emergency relief fund created by this act, (b) such moneys as may be allocated to the state emergency relief fund under the provisions of the revenue act or acts of 1935, (c) transfers from the general fund as provided by section 12 of this act and (d) such other moneys as may be provided by law: *Provided*, That the transfer effected by subdivision (a) of this section shall not disturb the status quo of any allotment heretofore made for any project or improvement, of moneys in the state emergency relief fund created by chapter 8, Laws of 1933, and any such allotment shall continue in the fund created by this act until expended or until revoked, altered or modified by the proper authority.

Projects heretofore allotted for.

SEC. 12. Whenever during the biennium ending March 31, 1937, the balance remaining in the state emergency relief fund shall prove insufficient to meet the requirements for emergency unemployment relief, the governor is hereby authorized, by formal order, to direct the transfer of sufficient moneys from the general fund to the said state emergency relief fund to make up the deficiency; but no such transfer shall be authorized which will cause the total obligations chargeable to the state emergency relief fund for said biennium to exceed the appropriation made by section 13 of this act, and any unobligated moneys remaining in the state emergency relief fund at the close of the biennium shall be transferred to the general fund.

Deficiency
in fund.

Transfer
from
general fund.

Transfer to
general fund.

SEC. 13. There is hereby appropriated from the state emergency relief fund created by section 11 of this act the sum of \$10,000,000, or so much thereof as shall be found necessary, for the purpose of carrying out and effectuating the purposes of this act, including the payment of the cost of administration, for the biennium ending March 31, 1937: *Provided*, That expenditures for administration shall be limited to amounts allotted therefor by the governor. So much of this appropriation as may be necessary, to be determined by the governor, shall be allocated to the state emergency relief fund established by chapter 8, Laws of 1933, for emergency relief purposes for the period ending May 1, 1935.

Appropriation.

Administration
expenses
limited.

SEC. 14. The sum of \$1,505,082.60, or as much thereof as shall be found necessary, is hereby re-appropriated out of the state emergency relief fund created by chapter 8, Laws of 1933, and, after May 1, 1935, from the fund created by this act for the purpose of completing payments on uncompleted projects or improvements for which allotments have heretofore been made, the same being the aggregate unexpended balance of the appropriations made by

Appropriation.

chapters 8 and 65, Laws of 1933, as shown by the state auditor's books. No expenditure under authority of this section shall in any event exceed the amount of such unexpended balance.

All valid claims shall be paid.

SEC. 15. All proper and valid claims against the state emergency relief fund created by chapter 8, Laws of 1933, presented for payment after May 1, 1935, shall when duly audited by the state auditor be paid out of the state emergency relief fund created by this act.

Partial invalidity.

SEC. 16. If any clause, sentence, paragraph or part of this act shall for any reason be adjudged invalid or unconstitutional, such adjudication shall not affect, impair or invalidate the remaining portions of the act, but shall be confined in its operation to the clause, sentence, paragraph or part directly involved in the controversy in which such adjudication shall have been made.

When effective.

SEC. 17. This act is necessary for the preservation of the public peace, health and safety, support of the state government and its existing public institutions and, except as to sections 11, 12, 13 and 14, shall take effect May 1, 1935. Sections 11, 12, 13 and 14 of this act shall take effect April 1, 1935.

Passed the House March 9, 1935.

Passed the Senate March 8, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 119.

[H. B. 259.]

PUBLIC LIBRARIES.

AN ACT relating to free public libraries, creating a board for the certification of librarians and defining its powers, prescribing penalties, and repealing sections 8226 to 8246 and sections 9211 and 9212 of Remington's Revised Statutes and other acts and parts of acts inconsistent herewith.

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

SECTION 1. It is hereby declared to be the policy of the state, as a part of its provision for public education, to promote the establishment and development of public library service throughout its various subdivisions.

Policy of state.

SEC. 2. As used in this act, unless the context requires a different meaning, (1) "governmental unit" means any county, city, town, or school district, except a union high school district; (2) "legislative body" means the body authorized to determine the amount of taxes to be levied in a governmental unit; (3) "library" means a free public library supported in whole or in part with money derived from taxation; and (4) "regional library" means a library maintained by two or more counties.

Defining "governmental unit."

"Legislative body."

"Library."

"Regional library."

SEC. 3. Any governmental unit has power to establish and maintain a library, either by itself or in cooperation with one or more other governmental units: *Provided*, That the territory to be served shall not include territory within the limits of any other governmental unit that maintains a library unless the latter decides to participate in the county or regional library.

Power to maintain library.

Territory covered.

SEC. 4. A library may be established either (1) by the legislative body of a governmental unit of its own initiative; or (2) upon the petition of one

How established.

hundred (100) tax payers of a governmental unit. The legislative body shall submit to a vote of the qualified electors thereof, at the next municipal election held therein (in the case of a city, town, or school district) or the next general election held therein (in the case of a county), the question whether a library shall be established; and if a majority of the electors voting on the question vote in favor of the establishment of a library, the legislative body shall forthwith establish one. Only taxpayers residing in territory not served by a library of its own shall be eligible to join in a petition, and only electors residing in such territory shall be qualified to vote upon the question of establishing a library.

Two or more counties may establish regional library.

SEC. 5. Two (2) or more counties, by action of their boards of county commissioners, may join in establishing and maintaining a regional library under the terms of a contract to which all will agree.

Expenses of.

The expenses of the regional library shall be apportioned between or among the counties concerned on such basis as shall be agreed upon in the contract. The treasurer of one of the counties, as shall be provided in the contract, shall have the custody of the funds of the regional library; and the treasurers of the other counties concerned shall transfer quarterly to him all moneys collected for the "Free Public Library Fund" in their respective counties. If the board of county commissioners of any county decides to withdraw from a regional library contract, the county shall be entitled to a division of property in the same proportion as expenses were shared.

"Free public library fund."

Governmental unit may share in regional library.

SEC. 6. When a county or regional library shall have been established, the legislative body of any governmental unit therein that is maintaining a library, may decide, with the concurrence of the board of trustees of its library, to participate in the county

or regional library; after which, beginning with the next fiscal year of the county, the governmental unit shall participate in the county or regional library and its residents shall be entitled to the benefits of the county or regional library, and property within its boundaries shall be subject to taxation for county or regional library purposes. A governmental unit participating in the county or regional library may retain title to its own property, may continue its own board of library trustees, and may levy its own taxes for library purposes; or, by a vote similar to that authorized by section 4 of this act, a governmental unit may transfer, conditionally or otherwise, the ownership and control of its library, with all or any part of its property, to another governmental unit which is providing or will provide free library service in the territory of the former, and the trustees or body making the transfer shall thereafter be relieved of responsibility pertaining to the property transferred.

May retain title of own property.

SEC. 7. Instead of establishing an independent library, the legislative body of a governmental unit authorized to maintain a library shall have power to contract to receive library service from an existing library, the board of trustees of which shall have reciprocal power to contract to render the service with the consent of the legislative body of its governmental unit. Such a contract shall require that the existing library perform all the functions of a library within the governmental unit wanting service. In like manner a governing body may contract for library service from a library not owned by a public corporation but maintained for free public use: *Provided*, That such a library be subject to inspection by the state librarian and be certified by him as maintaining a proper standard. Any school district may contract for school library service from

May contract to receive or render service.

Contract shall require.

Subject to inspection.

any existing library, such service to be paid for from funds available to the school district for library purposes.

Board of trustees.

SEC. 8. The management and control of a library shall be vested in a board of five (5) trustees. In cities and towns the trustees shall be appointed by the mayor with the consent of the legislative body. In counties they shall be appointed by the board of county commissioners. In a regional library district they shall be appointed by the joint action of all the county commissioners in the district. In school districts they shall be elected by the voters in the manner in which school directors are elected. The first appointments or elections shall be for terms of one (1), two (2), three (3), four (4), and five (5) years respectively, and thereafter a trustee shall be appointed or elected annually to serve for five (5) years. Vacancies shall be filled for unexpired terms as soon as possible in the manner in which members of the board are regularly chosen. A trustee shall not receive a salary or other compensation for services as trustee, but necessary expenses actually incurred shall be paid from the library fund. A library trustee may be removed only by vote of the legislative body.

Terms of.

Vacancies.

Compensation.

Removal of.

Organization, duties and powers of board.

SEC. 9. The trustees, immediately after their appointment or election, shall meet and organize by the election of such officers as they deem necessary. They shall (1) adopt such by-laws, rules, and regulations for their own guidance and for the government of the library as they deem expedient; (2) have the supervision, care, and custody of all property of the library, including the rooms or buildings constructed, leased, or set apart therefor; (3) employ a librarian, and upon his recommendation employ such other assistants as may be necessary, all in accordance with the provisions of section 11 of this act, prescribe their duties, fix their compensation,

and remove them for cause; (4) submit annually to the legislative body a budget containing estimates in detail of the amount of money necessary for the library for the ensuing year; (5) have exclusive control of the finances of the library; (6) accept such gifts of money or property for library purposes as they deem expedient; (7) lease or purchase land for library buildings; (8) lease, purchase, or erect an appropriate building or buildings for library purposes, and acquire such other property as may be needed therefor; (9) purchase books, periodicals, maps, and supplies for the library; and (10) do all other acts necessary for the orderly and efficient management and control of the library.

SEC. 10. After a library shall have been established or library service contracted for, the legislative body of the governmental unit for which the library was established or the service engaged, shall appropriate money annually for the support of the library and so far as possible, the taxes levied and collected for this purpose shall be levied and collected within the territory to be served. All funds for the library, whether derived from taxation or otherwise, shall be in the custody of the treasurer of the governmental unit, and shall constitute a separate fund called the "Free Public Library Fund," and shall not be used for any but library purposes. The board of trustees shall have the exclusive control of expenditures from the fund subject to any examination of accounts required by the state and money shall be paid from the fund only upon vouchers of the board of trustees, without further audit. The board shall not make expenditures or incur indebtedness in any year in excess of the amount of money appropriated and available for library purposes.

Financial support of library.

"Free public library fund."

Control of expenditures

SEC. 11. (1) There is hereby created a state board for the certification of librarians, which shall

State board; consists of.

- consist of the state librarian, the executive officer of the department of librarianship of the University of Washington, and one other member to be appointed by the governor for a term of three (3) years from a list of three (3) persons nominated by the executive committee of the Washington library association. The members of the board shall serve without salary, shall have authority to establish rules and regulations for their own government and procedure, and shall prescribe and hold examinations to test the qualifications of those seeking certificates as librarians.
- Terms of.**
- Powers.**
- Granting of certificates; qualifications.**
- (2) The board shall grant librarians' certificates without examination to applicants who are graduates of library schools accredited by the American Library Association for general library training, and shall grant certificates to other applicants when it has satisfied itself by examination that the applicant has attainments and abilities equivalent to those of a library school graduate and is qualified to carry on library work ably and efficiently.
- One year of service; entitled to certificate.**
- (3) Any person not a graduate of a library school accredited by the American Library Association, but who has served as a librarian or a full-time professional assistant in any library in this state for at least one (1) year or the equivalent thereof prior to the taking effect of this act, shall be granted a librarian's certificate without examination, but such certificate shall be good only for the position specified therein, unless specifically extended by the board.
- Fees.**
- (4) The board shall require a fee of not less than one dollar (\$1) nor more than five dollars (\$5) to be paid by each applicant for a librarian's certificate. Money paid as fees shall be deposited with the state treasurer. All necessary expenses of the board shall be paid from funds appropriated by the legislature upon warrants drawn by the state aud-

itor upon the presentation of proper vouchers approved by the board.

(5) After January 1, 1937, a library serving a community having over four thousand (4,000) population shall not have in its employ, in the position of librarian or in any other full-time professional library position, a person who does not hold a librarian's certificate issued by the board.

Employment of person without certificate.

(6) A full-time professional library position, as intended by this section, is one that requires, in the opinion of the state board for the certification of librarians, a knowledge of books and of library technique equivalent to that required for graduation from an accredited library school.

Professional library position requires.

(7) The provisions in this section shall apply to every library serving a community having over four thousand (4,000) population and to every library operated by the state or under its authority, including libraries of institutions of higher learning: *Provided*, That nothing in this section shall apply to the state law library or to county law libraries.

Section shall apply to.

Law libraries excepted.

SEC. 12. At the close of each year the board of trustees of every library shall make a report to the legislative body of the governmental unit wherein the board serves, showing the condition of their trust during the year, the sums of money received for the library fund from taxes and other sources, the sums of money expended and the purposes of the expenditures, the number of books and periodicals on hand, the number added during the year, the number retired, the number loaned out, and such other statistics and information and such suggestions as they deem of public interest. A copy of this report shall be filed with the state librarian.

Annual report by board.

SEC. 13. Every library established or maintained under this act shall be free for the use of the inhabitants of the governmental unit in which it is located,

Use of library.

subject to such reasonable rules and regulations as the trustees find necessary to assure the greatest benefit to the greatest number, except that the trustees may charge a reasonable fee for the use of certain duplicate copies of popular books.

May allow non-residents to use.

SEC. 14. The board of trustees of a library, under such rules and regulations as it may deem necessary and upon such terms and conditions as may be agreed upon, may allow non-residents of the governmental unit in which the library is situated to use the books thereof, and may make exchanges of books with any other library, either permanently or temporarily.

May exclude persons.

SEC. 15. A board of library trustees may exclude from the use of the library under its charge any person who wilfully and persistently violates any rule or regulation prescribed for the use of the library or its facilities or any person whose physical condition is deemed dangerous or offensive to other library users.

Misdemeanor to injure property.

SEC. 16. Whoever intentionally injures, defaces, or destroys any property belonging to or deposited in any public library, reading room, or other educational institution, shall be guilty of a misdemeanor.

Failure to return property, misdemeanor.

SEC. 17. Whoever wilfully retains any book, newspaper, magazine, pamphlet, manuscript, or other property belonging in or to any public library, reading room, or other educational institution, for thirty (30) days after notice in writing to return the same, given after the expiration of the time that by the rules of such institution such article or other property may be kept, shall be guilty of a misdemeanor.

Title to property given library shall vest in.

SEC. 18. The title to money or property given to or for the use or benefit of a library shall vest in the

board of trustees, to be held and used according to the terms of the gift.

SEC. 19. Every existing free public library shall be considered as if established under this act, and the board of trustees and the legislative body of the governmental unit in which the library is located shall proceed forthwith to make such changes as may be necessary to effect compliance with the terms hereof; and every existing contract for library service shall continue in force and be subject to this act until the contract be terminated or a library be established by the governmental unit for which the service was engaged. The provisions of this act shall be construed as superseding the provisions of any municipal charter in conflict herewith.

Existing libraries and contracts may remain.

Act supersedes any municipal charter.

SEC. 20. A library established or maintained under this act (except a regional library) may be abolished only in pursuance of a vote of the electors of the governmental unit in which the library is located, taken in the manner prescribed in section 4 for a vote upon the establishment of a library. If a library of a city, town, or school district be abolished, the books and other printed or written matter belonging to it shall go to the library of the county whereof the municipality is a part, if there be a county library, but if not, then to the state library. If a library of a county or region be abolished, the books and other printed matter belonging to it shall go to the state library. All other library property shall be disposed of as the legislative body of the governmental unit shall direct.

Abolishment of a library.

SEC. 21. Chapter 116 of the Laws of 1909, as amended (being sections 8226 to 8246 of Remington's Revised Statutes), and chapter 171 of the Laws of 1919 (being sections 9211 and 9212 of Remington's Revised Statutes), and all other acts and

Conflicting statutes repealed.

parts of acts inconsistent with this act are hereby repealed.

Passed the House February 22, 1935.

Passed the Senate March 12, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 120.

[H. B. 271.]

AUTO TRANSPORTATION COMPANIES.

AN ACT defining the term "auto transportation company" and amending section 6387, subdivision (d), of Remington's Revised Statutes of Washington.

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

SECTION 1. That section 6387, subdivision (d) of Remington's Revised Statutes of Washington be and the same is hereby amended to read as follows:

Amends § 6387, sub-div. (d), Rem. Rev. Stat.

(a) The term "corporation" when used in this act means a corporation, company, association or joint stock association.

Defining "Corporation."

(b) The term "person" when used in this act means an individual, a firm [firm] or a copartnership.

"Person."

(c) The term "commission" when used in this act means the public service commission of the State of Washington, or the director of public works or such other board or body as may succeed to the powers and duties now held by the public service commission.

"Commission."

(d) The term "auto transportation company" when used in this act means every corporation or person, their lessees, trustees, receivers or trustees appointed by any court whatsoever, owning, controlling, operating or managing any motor propelled vehicle not usually operated on or over rails used in

"Auto transportation company."

the business of transporting persons, and, or, property for compensation over any public highway in this state between fixed termini or over a regular route, and not operating exclusively within the incorporated limits of any city or town: *Provided*, That the term "auto transportation company," as used in this act, shall not include corporations or persons, their lessees, trustees, receivers or trustees appointed by any court whatsoever in so far as they own, control, operate or manage taxicabs, hotel buses, school buses, motor-propelled vehicles, operated exclusively in transporting agricultural, horticultural, or dairy or other farm products from the point of production to the market, or any other carrier which does not come within the term "auto transportation company" as herein defined.

Shall not include.

No portion of this section shall apply to persons operating motor vehicles when operated wholly within the limits of incorporated cities or towns under a franchise granted by a city prior to the enactment of this law, and for a distance not exceeding three (3) road miles beyond the corporate limits of the city or town in Washington in which the original starting point of such vehicle is located, and which operation either alone or in conjunction with another vehicle or vehicles is not a part of any journey beyond said three-mile limit.

Section shall not apply to.

(e) The term "public highway" when used in this act means every street, road, or highway in this state.

"Public highway."

(f) The words "between fixed termini or over a regular route," when used in this act, mean the termini or route between or over which any auto transportation company usually or ordinarily operates any motor-propelled vehicle, even though there may be departure from said termini or route, whether such departures be periodic or irregular. Whether or not any motor-propelled vehicle is operated by

"Between fixed termini or over a regular route."

any auto transportation company "between fixed termini or over a regular route" within the meaning of this act shall be a question of fact and the finding of the "commission" thereon shall be final and shall not be subject to review.

Passed the House March 10, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 121.

[H. B. 277.]

VOLUNTEER FIREMEN'S RELIEF AND COMPENSATION FUND.

AN ACT relating to and creating a fund in the State Treasury to be known as the Volunteer Firemen's Relief and Compensation Fund, designating the duties of certain officials; providing for relief and compensation for volunteer firemen; creating a Board of Trustees in each municipality for the maintenance and distribution of said fund; empowering municipalities to limit the membership of said volunteer fire departments, and requiring medical and physical examinations for members of said fire departments.

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

Creation of fund.

SECTION 1. There is hereby created and set aside in the state treasury a fund to be known as the volunteer firemen's relief and compensation fund, for injured volunteer firemen, their widows and orphans. Said fund shall consist of all bequests, fees, gifts, emoluments or donations given or paid to the volunteer firemen's relief and compensation fund, and an annual fee of two (\$2.00) dollars for each regular member of such volunteer fire department, such municipality to pay such fee; and an annual fee of one (\$1.00) dollar to be paid by each regular member of such volunteer fire department; and ten (10) per cent of all monies received by the State of Wash-

Shall consist of.

Tax on insurance premiums.

ington from tax on fire insurance premiums; all such fees to be paid into the state treasury and credited to the volunteer firemen's relief and compensation fund.

SEC. 2. In every municipality in the State of Washington wherein is maintained a regularly organized volunteer fire department, which for the purposes of this act shall be defined as any fire department not employing its entire membership on a full time paid basis, or which may hereafter organize and maintain such fire department, there is hereby created and established a board of trustees of the volunteer firemen's relief and compensation fund, such board to be known as the board of trustees of the volunteer firemen's relief and compensation fund. Such board shall consist of the mayor, city clerk or comptroller and one councilman of such municipality, the chief of the fire department, and one member of said fire department, which one member shall be elected by the members of said fire department for a term of one (1) year and annually thereafter: *Provided*, That where a municipality is governed by the commission form of government, three commissioners shall serve as members of said board in lieu of the mayor, city clerk or comptroller and one city councilman. It shall be the duty of said board of trustees of such municipality to provide for the disbursement of relief and compensation, and they shall pass upon all claims to said fund, and shall direct payment from said fund to those entitled thereto under the terms of this act. It shall issue vouchers, signed by its chairman and secretary, to the persons entitled thereto for the amount of money ordered paid to such persons from said fund by said board, which vouchers shall state for what purpose such payment is to be made. It shall keep a record of its proceedings, which record shall be public. It shall, at each meeting, send to

Board of trustees.

Shall consist of.

Commission form of government.

Duties of such board.

Keep record of its proceedings.

the state treasurer a written or printed list of all persons entitled to payment from said fund herein provided for, stating the amount of such payment and for what granted, which list shall be certified to and signed by the chairman and secretary of said board, attested under oath, and the state officer whose duty it is to issue warrants, shall order and direct that a warrant for the amount specified on such voucher shall be drawn on said fund, for the amount thereof. The board herein provided shall, in addition to other powers herein granted, have power, to-wit:

Additional powers.

Power to compel witnesses to testify.

1. To compel the attendance of witnesses to testify before it upon all matters connected with the operation of this act, and in the same manner as is or may be provided by law for the taking of testimony before notaries public; and its chairman or any member of said board may administer oaths to such witness.

Make rules and regulations.

2. To make all needful rules and regulations for its guidance in conformity with the provisions of this act.

Keep accurate account of expenses.

3. To keep accurate account of any expenses incurred in complying with this law, and such expense shall be paid out of said fund. No compensation or emoluments shall be paid to any member of said board of trustees for any duties performed under this act as trustee.

No compensation.

Employ physician.

4. To make provision for the employment of a regularly licensed practicing physician for the examination of members entering said volunteer fire department, at a fee of three (\$3.00) dollars for each fireman examined; and for the care of injured and disabled members of said volunteer fire departments. The fees for such care and medical attention shall be set by the state auditor and such fees shall be uniform in all municipalities throughout the state. Said physician shall report his findings to

Fee.

Set by state auditor.

said board of trustees on blanks provided for the purpose, and the fee of such physician for the cure of injured and disabled members of said volunteer fire departments shall be paid out of said fund. No other physician or surgeon, not employed by said board of trustees, except in case of emergency, shall receive or be entitled to receive any fees or compensation from said fund as private or attending physician to any disabled member. Said board of trustees shall hear and decide all applications for such relief or compensation under this act, and its decisions on such applications shall be final and conclusive and not subject to reversal or revision except by the board. A majority of the board of trustees shall constitute a quorum, and no business shall be transacted where a majority is not present, and no claim shall be allowed where a majority of the board has not voted favorably thereon. Said board shall have the power and authority to have a guardian appointed whenever and wherever the claim of a fireman who is a minor is involved.

Board shall hear applications for relief.

Quorum.

May appoint guardian.

SEC. 3. The mayor shall be ex-officio chairman; the city clerk or comptroller shall be ex-officio secretary and treasurer of said board. The secretary shall keep a record of receipts and disbursements, and shall make an annual report of the expenses and disbursements, with a full list of beneficiaries of said fund in such municipality and the amount of such payments, such record to be placed on file in such municipality and a copy filed with the state auditor.

Officers of board.

SEC. 4. Whenever any member of any regularly constituted volunteer fire department shall become physically disabled as the result of accidental injury sustained solely by external violent means, independent of all other causes, so as to be wholly prevented from engaging in each and every duty of

Compensation to injured firemen.

his regular occupation or business, while in the performance of his duty or duties as defined in this act, he shall be paid from said fund monthly the amount of one hundred (\$100.00) dollars for a period not to exceed six (6) months; after which period of disability, if the member is incapacitated to such an extent that he is thereby prevented from engaging in any occupation or performing any work for compensation or profit, he shall be entitled to draw from said fund an amount monthly of seventy-five (\$75.00) dollars as long as such disability continues.

Widow, to receive pension.

Children shall receive.

Widow shall not receive pension when.

Marriage shall annul pension.

Hospital expenses paid.

In case of the death of such disabled member as the result of such accidental injury sustained solely by external violent means, independent of all other causes, his widow shall be paid an allowance of fifty (\$50.00) dollars monthly as long as she lives. If there be no widow, then his child or children shall receive said allowance until they reach the age of eighteen (18) years; or if there be no widow, child or children, then to his parents or either of them, if it be proved to the satisfaction of the board of trustees that said parents or either of them were wholly dependent upon said son for their support at the time of his death: *Provided*, That his widow shall receive no compensation under this act if she is divorced from deceased at the time of his death, or has instituted divorce proceedings, or is living separate and apart from deceased at the time of his death: *And provided further*, That if such widow, child or children or said parents shall marry, then such person so marrying shall thereafter receive no further allowance from said fund.

SEC. 5. Whenever any member of the regularly constituted volunteer fire department shall, on account of temporary disability incurred as the result of accidental injury sustained solely by external violent means, independent of all other causes, while

in the performance of his duty or duties as defined in this act, be confined to any hospital, the amount of twenty (\$20.00) dollars weekly, or a proportionate amount for less than a whole week, shall be allowed and paid from said fund toward hospital expenses for a period not exceeding twenty-six (26) weeks.

SEC. 6. Whenever any member of the regularly constituted volunteer fire department shall lose his life as the result of accidental bodily injuries sustained solely by external violent means, independent of all other causes, while in the performance of his duty or duties as defined in this act, his widow shall receive from said fund the amount of fifty (\$50.00) dollars monthly, as long as she lives. If there be no widow, then to his minor child or children until they shall reach the age of eighteen (18) years; or if there be no widow, child or children, then to his parents or either of them, if it be proved to the satisfaction of the board of trustees that said parents or either of them were wholly dependent upon said son for their support at the time of his death: *Provided*, That his widow shall receive no compensation under this act if she is divorced from deceased or has instituted divorce proceedings, or is living separate and apart from deceased at the time of his death: *And provided further*, That if such widow, child or children, or said parents shall marry, then such person so marrying shall thereafter receive no further allowance from said fund.

SEC. 7. Upon the death of any active member of any regularly constituted volunteer fire department, whose death resulted from accidental injury sustained solely by external violent means, independent of all other causes, while in the performance of his duty or duties as defined in this act, said board of trustees shall issue their voucher for the sum of one hundred (\$100.00) dollars to help defray

Pension to widow if killed in line of duty.

If no widow, minor children receive pension.

Divorce proceedings annul pension.

Marriage shall annul pension.

Funeral expenses partially paid.

funeral expenses of such member, and such amount shall be paid in the regularly prescribed manner.

Defining
"perform-
ance of
duty or
duties."

SEC. 8. The words "performance of duty or duties" whenever or wherever mentioned in this act, shall be held and construed to mean and include any work in or about company quarters under the direction or general orders of the chief or other officer having authority to so order such member to perform such work; going to, working at, or returning from an alarm of fire, drill, or any work performed of an emergency nature, in accordance with the rules and regulations of said volunteer fire department.

Membership
limited
according to
population.

SEC. 9. Each municipality shall by ordinance, limit the membership of the fire department to twenty (20) firemen for each one thousand (1,000) population: *Provided*, That in municipalities where in the judgment of the city council it is necessary, an additional five firemen for each one thousand (1,000) population may be added to the membership of said fire department: *And provided further*, That in no case shall the membership of a volunteer fire department be limited to less than fifteen (15) firemen.

Not less than
15 members.

Annual
payment of
dues by
members.

SEC. 10. On or before the fifteenth day of January of each year, each municipality having a regularly organized volunteer fire department, and members of said fire department at said time shall, in order to participate in the benefits prescribed in this act, conform to the provisions of section 1 of this act, and shall pay said amount to the state treasurer: *Provided*, That no fire department shall forfeit its right to participate in the benefits of this act until after a thirty (30) day period of grace after the fifteenth day of January of each year shall have elapsed: *And provided further*, That when a volunteer fire department shall have failed to pay its annual fees thereby forfeiting its right to par-

Period of
Grace.

May be
reinstated.

ticipate in the benefits of this act, it may by the payment of all back dues be reinstated so that its members may participate in the benefits of this act:

And provided further, That no volunteer fireman shall receive any of the benefits of this act whose annual fee was not paid at the time of his disablement or injury, unless such disablement occurred prior to the thirty (30) day period of grace after the fifteenth day of January of each year.

Must pay
dues to
receive
benefits.

Sec. 11. If any section or part of this act shall be held to be unconstitutional and void, such holding shall not affect the remaining portions of the act.

Partial
invalidity.

Passed the House March 11, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 122.

[H. B. 286.]

NO BOND REQUIRED OF STATE IN COURT PROCEEDINGS.

AN ACT providing that no bond shall be required of the State of Washington in any of the courts of this state.

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

SECTION 1. No bond shall be required of the State of Washington for any purpose in any case in any of the courts of the State of Washington and the State of Washington shall be, on proper showing, entitled to any orders, injunctions and writs of whatever nature without bond notwithstanding the provisions of any existing statute requiring that bonds be furnished by private parties.

No bond
required.

Passed the House March 11, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 123.

[H. B. 290.]

TAXATION OF PROPERTIES OF TRANSPORTATION COMPANIES.

AN ACT relating to the assessment and taxation of the property of railroad companies, motor vehicle transportation companies, airplane companies, electric light and power companies, telegraph companies, telephone companies, gas companies, pipeline companies, water companies, heating companies, toll bridge companies, steamboat companies, and logging railroad companies; providing penalties for the violation thereof; repealing sections 35 to 50, inclusive, of chapter 130, Laws of the Extraordinary Session of 1925, and all other acts and parts of acts in conflict therewith; and declaring that this act shall take effect immediately.

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

Definitions.

SECTION 1. For the purposes of this act and unless otherwise required by the context:

“Commission”

(1) The term “commission” without other designation means the Tax Commission of the State of Washington.

“Railroad company.”

(2) The term “railroad company” shall mean and include any person owning or operating a railroad, street railway, suburban railroad or interurban railroad in this state, whether its line of railroad be maintained at the surface, or above or below the surface of the earth, or by whatever power its vehicles are transported; or owning any station, depot, terminal or bridge for railroad purposes, as owner, lessee or otherwise.

“Motor vehicle transportation company.”

(3) The term “motor vehicle transportation company” shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance and transportation of persons and/or property by motor propelled vehicles over any public street and/or high-

way in this state, between fixed termini or over a regular route, and engaged in the business of transporting persons and/or property for compensation as owner, lessee or otherwise.

(4) The term "airplane company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance and transportation of persons and/or property by aircraft, and engaged in the business of transporting persons and/or property for compensation, as owner, lessee or otherwise.

"Airplane company."

(5) The term "electric light and power company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the generation, transmission or distribution of electricity in this state, and engaged in the business of furnishing, transmitting, distributing or generating electrical energy for light, heat or power for compensation as owner, lessee or otherwise.

"Electric light and power company."

(6) The term "telegraph company" shall mean and include any person owning, controlling, operating or managing any telegraph or cable line in this state, with appliances for the transmission of messages, and engaged in the business of furnishing telegraph service for compensation, as owner, lessee or otherwise.

"Telegraph company."

(7) The term "telephone company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the transmission of communication by telephone in this state through owned or controlled exchanges and or switchboards and engaged in the business of furnishing telephonic communication for compensation as owner, lessee or otherwise.

"Telephone company."

“Gas
company.”

(8) The term “gas company” shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the manufacture, transportation, or distribution of natural or manufactured gas in this state, and engaged for compensation in the business of furnishing gas for light, heat, power or other use, as owner, lessee or otherwise.

“Pipe line
company.”

(9) The term “pipe line company” shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance or transportation of oils, natural or manufactured gas and/or other substances, except water, by pipe line in this state, and engaged in such business for compensation, as owner, lessee or otherwise.

“Water
company.”

(10) The term “water company” shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the supply, storage, distribution, diversion or carriage of water in this state, and engaged in the business of furnishing water for power, irrigation, manufacturing, domestic or other uses for compensation, as owner, lessee or otherwise.

“Heating
company.”

(11) The term “heating company” shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the generation and/or distribution of steam or hot water for heat, power, manufacturing or other purposes in this state, and engaged principally in business of furnishing, distributing, supplying or generating steam or hot water for heat, power, manufacturing or other purposes for compensation, as owner, lessee or otherwise.

(12) The term "toll bridge company" shall mean and include any person owning, controlling, operating, or managing real or personal property, used for or in connection with or to facilitate the conveyance or transportation of persons and/or property over a bridge or bridge approach over any stream, river or body of water within, or partly within this state, and operated as a toll bridge for compensation, as owner, lessee, or otherwise.

"Toll bridge company."

(13) The term "steamboat company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance and transportation of persons and/or property by vessel or ferry, upon the waters within the state, including the rivers and lakes and Puget Sound, between fixed termini or over a regular route, and engaged in the business of transporting persons and/or property for compensation as owner, lessee or otherwise.

"Steamboat company."

(14) The term "logging railroad company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance and transportation of forest products by rail in this state, and engaged in the business of transporting forest products either as private carrier or carrier for hire.

"Logging railroad company."

(15) The term "person" shall mean and include any individual, firm, copartnership, joint venture, association, corporation, trust, or any other group acting as a unit, whether mutual, co-operative or otherwise, and/or trustees or receivers appointed by any court.

"Person."

(16) The term "company" shall mean and include any railroad company, motor vehicle transportation company, airplane company, electric light and power company, telegraph company, telephone com-

"Company."

pany, gas company, pipe line company, water company, heating company, toll bridge company, steamboat company, or logging railroad company; and the term "companies" shall mean and include all of such companies.

"Operating property."

(17) The term "operating property" shall mean and include all property, real and personal, owned by any company, or held by it as occupant, lessee or otherwise, including all franchises and lands, buildings, rights-of-way, water powers, motor vehicles, wagons, horses, aircraft, aerdromes, hangars, office furniture, water mains, gas mains, pipe lines, pumping stations, tanks, tank farms, holders, reservoirs, telephone lines, telegraph lines, transmission and distribution lines, dams, generating plants, poles, wires, cables, conduits, switch boards, devices, appliances, instruments, equipment, machinery, vessels, ferries, landing slips, docks, roadbeds, tracks, terminals, rolling stock equipment, appurtenances and all other property of a like or different kind, situate within the State of Washington, used by the company in the conduct of its operations; and, in case of personal property used partly within and partly without the state, it shall mean and include a proportion of such personal property to be determined as in this act provided.

"Non-operating property."

(18) The term "non-operating property" shall mean all physical property owned by any company, other than that used during the preceding calendar year in the conduct of its operations. It shall include all lands and/or buildings wholly used by any person other than the owning company. In cases where lands and/or buildings are used partially by the owning company in the conduct of its operations and partially by any other person not assessable under this act under lease, sub-lease, or other form of tenancy, the operating and non-operating property of the company whose property is assessed

hereunder shall be determined by the commission in such manner as will, in its judgment, secure the separate valuation of such operating and non-operating property upon a fair and equitable basis. The amount of operating revenue received from tenants or occupants of property of the owning company shall not be considered material in determining the classification of such property.

(19) Property used but not owned by an operating company shall, whether such use be exclusive or jointly with others, be deemed the sole operating property of the owning company.

Property of
owning
company.

SEC. 2. In all matters relating to assessment and taxation the commission shall have jurisdiction to determine what is operating property and what is non-operating property.

Commission
may
determine
type of
property.

SEC. 3. Each company doing business in this state shall, beginning with the year 1936, and annually thereafter, on or before the 15th day of March, make and file with the commission an annual report, in such manner, upon such form, and giving such information as the commission may direct. At the time of making such report each company shall also be required to furnish to the commission the annual reports of the board of directors, or other officers to the stockholders of the company, duplicate copies of the annual reports made to the interstate commerce commission and to the department of public works of this state and duplicate copies of such other reports as the commission may direct.

Every
company
must file
annual
report.

SEC. 4. The commission shall have access to all books, papers, documents, statements and accounts on file or of record in any of the departments of the state; and it shall have the power to issue subpoenas, signed by a member of the commission and served in a like manner as a subpoena issued from courts of record, to compel witnesses to appear and give

Access to all
records
of state.

Power to
subpoena.

evidence and to produce books and papers. Any member of the commission, or the secretary thereof, or any employee officially designated by the commission is authorized to administer oaths to witnesses.

May compel witnesses to attend hearing.

The attendance of any witness may be compelled by attachment issued out of any superior court upon application to said court by any member of the commission, upon a proper showing that such witness has been duly served with a subpoena and has refused to appear before the said commission. In case of the refusal of a witness to produce books, papers, documents, or accounts, or to give evidence on matters material to the hearing, the commission or any member thereof may institute proceedings in the proper superior court to compel such witness to testify or to produce such books or papers, and to punish him for such failure or refusal. All process issued by the commission shall be served by the sheriff of the proper county or by a duly authorized agent of the commission and such service, if made by the sheriff, shall be certified by him to the commission without any compensation therefor. Persons appearing before the commission in obedience to a subpoena shall receive the same compensation as witnesses in the superior court, to be audited by the state auditor on the certificate of the commission. The records, books, accounts and papers of each company shall be subject to visitation, investigation or examination by the commission, or any employee thereof officially designated by the commission. All real and/or personal property of any company shall be subject to visitation, investigation, examination and/or listing at any and all times by the commission, or any commissioner, or any person officially designated by the commission.

Witness fees.

Companies subject to inspection.

Depositions may be taken.

SEC. 5. The commission, in any matter material to the valuation, assessment or taxation of the operating property of any company, may cause the depo-

sition of witnesses residing without the state or absent therefrom, to be taken upon notice to the company interested in like manner as the depositions of witnesses are taken in civil actions in the superior court.

SEC. 6. If any company, or any of its officers or agents shall refuse or neglect to make any report required by this act, or by the commission, or shall refuse to permit an inspection and examination of its records, books, accounts, papers or property requested by the commission, or shall refuse or neglect to appear before the commission in obedience to a subpoena, the commission shall inform itself to the best of its ability of the matters required to be known, in order to discharge its duties with respect to valuation and assessment of the property of such company, and the commission shall add to the value so ascertained twenty-five per centum as a penalty for such failure or refusal and such company shall be estopped to question or impeach the assessment of the commission in any hearing or proceeding thereafter.

Penalty for companies' failure to report.

SEC. 7. The commission shall, beginning with the year 1936, and annually thereafter, make an assessment of the operating property of all companies; and between the fifteenth day of March and the first day of July of each of said years shall prepare an assessment roll upon which it shall enter and assess the true cash value of all the operating property of each of such companies as of the first day of March of the year in which the assessment is made. For the purpose of determining the true cash value of such property the commission may inspect the property belonging to said companies and may take into consideration any information or knowledge obtained by it from such examination and inspection of such property, or of the books, records and accounts of such companies, the statements filed

Annual assessment of operating property.

Determining value.

as required by this act, the reports, statements or returns of such companies filed in the office of any board, office or commission of this state or any county thereof, the earnings and earning power of such companies, the franchises owned or used by such companies, the assessed valuation of any and all property of such companies, whether operating or non-operating property, and whether situated within or outside the state, and any other facts, evidence or information that may be obtainable bearing upon the value of the operating property: *Provided*, That in no event shall any statement or report required from any company by this act be conclusive upon the commission in determining the amount, character and true cash value of the operating property of such company.

Real
property.

SEC. 8. In making the assessment of the operating property of any railroad or logging railroad company and in the apportionment of the values and the taxation thereof, all land occupied and claimed exclusively as the right-of-way for railroads, with all the tracks and substructures and superstructures which support the same, together with all side tracks, second tracks, turn-outs, station houses, depots, round houses, machine shops, or other buildings belonging to the company, used in the operation thereof, without separating the same into land and improvements, shall be assessed as real property. And the rolling stock and other movable property belonging to any railroad or logging railroad company shall be considered as personal property and taxed as such: *Provided*, That all of the operating property of street railway companies shall be assessed and taxed as personal property.

Personal
property.

All of the operating property of airplane companies, telegraph companies, pipe line companies, water companies and toll bridge companies; the rolling stock of motor vehicle transportation com-

panies and floating equipment of steamboat companies, and all of the operating property other than lands and buildings of electric light and power companies, telephone companies, gas companies and heating companies shall be assessed and taxed as personal property.

SEC. 9. In determining the value of the operating property within this state of any company, the properties of which lie partly within and partly without this state, the commission may, among other things, take into consideration the value of the whole system as a unit, and for such purpose may determine, in so far as the same is reasonably ascertainable, the salvage value, the actual cost new, the cost of reproduction new less depreciation and plus appreciation, the par value, actual value and market value of the company's outstanding stocks and bonds during one or more preceding years, the past, present and prospective gross and net earnings of the whole system as a unit.

Interstate properties; method of determining value.

In apportioning such system value to the state, the commission shall consider relative cost, relative reproduction cost, relative future prospects and relative track mileage and the distribution of terminal properties within and without the state and such other matters and things as the commission may deem pertinent.

Apportionment of value to state.

The commission may also take into consideration the actual cost, cost of reproduction new, and cost of reproduction new less depreciation, earning capacity and future prospects of the property, located within the state and all other matters and things deemed pertinent by the commission.

Other considerations.

SEC. 10. For the purpose of determining the system value of the operating property of any such company, the commission shall deduct from the actual cash value of the total assets of such com-

Deduction of cash value.

pany, the actual cash value of all non-operating property owned by such company. For such purpose the commission may require of the assessors of the various counties within this state a detailed list of such company's properties assessed by them, together with the assessable or assessed value thereof: *Provided*, That such assessed or assessable value shall be advisory only and not conclusive on the commission as to the value thereof.

Representative of title.

SEC. 11. Every person, company or companies operating any property in this state as defined in this act shall be the representative of every title and interest in the property as owner, lessee or otherwise, and notice to such person shall be notice to all interests in the property for the purpose of assessment and taxation. The assessment and taxation of the property of the company in the name of the owner, lessee or operating company shall be deemed and held an assessment and taxation of all the title and interest in such property of every kind and nature.

General description and value of property on tax rolls.

SEC. 12. Upon the assessment roll shall be placed after the name of each company a general description of the operating property of the company, which shall be considered sufficient if described in the language of subdivision (17) of section 1, as applied to said company, following which shall be entered the actual cash value of the operating property as determined by the commission. No assessment shall be invalidated by reason of a mistake in the name of the company assessed, or the omission of the name of the owner or by the entry as owner of a name other than that of the true owner. When the commission shall have prepared the assessment roll and entered thereon the actual cash value of the operating property of the company, as herein required, it shall notify the company by mail of the

valuation determined by it and entered upon said roll.

SEC. 13. At any time between the first day of August and the first day of September, following the making of the assessment, every company assessed under the provision of this act shall be entitled on its own motion, presented to the commission on or before the thirty-first day of July, to a hearing and to present evidence before the commission, relating to the value of the operating property of such company and to the value of other taxable property in the counties in which the operating property of such company is situate. Upon request in writing for such hearing, the commission shall appoint a time and place therefor, within the period aforesaid, the hearing to be conducted in such manner as the commission shall direct. Hearings provided for in this section may be held at such times and in such places throughout the state as the commission may deem proper or necessary, may be adjourned from time to time and from place to place and may be conducted by the commission or by such member or members thereof as may be duly delegated to act for it. Testimony taken before less than the entire commission shall be reported and a transcript thereof filed with the commission prior to its decision.

Companies
entitled to
hearing.

SEC. 14. The assessment rolls of companies assessed under the provisions of this act shall be reviewed, examined and corrected by the state board of equalization at its annual meeting held in September for the purpose of equalizing the assessed valuation of the taxable property of the state and said state board of equalization may correct the valuation in such manner as may in its judgment make the valuation thereof just and relatively equal with the valuation of the general property of the state.

Assessment
rolls re-
viewed by
equalization
board.

May correct
valuation.

Shall not increase value.

The said state board of equalization shall not increase the valuation of any property on such assessment roll, without giving to the company at least five days' written notice by registered letter to appear and show cause, if any there be, why such valuation shall not be increased. Upon determination by the state board of equalization of the true and correct actual cash value of the property appearing on such rolls it shall apportion such value to the respective counties entitled thereto, as hereinafter provided, and shall determine the equalized assessed valuation of such property in each such county and in the several taxing districts therein, by applying to such actual apportioned value the same ratio as the ratio of assessed to actual value of the general property in such county.

Shall equalize value.

Apportionment to counties.

SEC. 15. The actual cash value of the operating property of such company, as fixed and determined by the state board of equalization, as herein provided, shall be apportioned by the commission to the respective counties and to the taxing districts thereof wherein such property is located in the following manner:

Method of determination.

Total value operating property.

(a) Property of steam, interurban and logging railroad companies, telegraph companies and pipe line companies—upon the basis of that proportion of the value of the total operating property within the state which the mileage of track, as classified by the commission, (in case of such railroads), mileage of wire (in the case of telegraph companies) and mileage of pipe line (in the case of pipe line companies) within such county or taxing district bears to the total mileage thereof within the state, at the end of the calendar year last past. For the purpose of such apportionment the commission may classify railroad track.

Relative value of operating property.

(b) Property of street railway companies, telephone companies, electric light and power com-

panies, gas companies, water companies, heating companies and toll bridge companies—upon the basis of relative value of the operating property within such county and taxing district to the value of the total operating property within the state to be determined by such factors as the commission shall deem proper.

(c) Rolling stock of motor vehicle transportation companies—upon the basis of that proportion of the value which the mileage of all transportation units operated within such county or taxing district bears to the total mileage of all transportation units operated within the state during the calendar year last past.

Total
mileage.

All other property of motor vehicle transportation companies—upon the basis set forth in subdivision (b) hereof.

(d) Planes or other aircraft of airplane companies and vessels and ferries of steamboat companies—upon the basis of such factor or factors of allocation, to be determined by the commission, as will secure a substantially fair and equitable division between counties and/or other taxing districts.

Factors of
allocation.

All other property of airplane companies and steamboat companies—upon the basis set forth in subdivision (b) hereof.

The basis of apportionment with reference to steamboat companies and airplane companies prescribed in the foregoing subdivisions shall not be deemed exclusive and the tax commission in apportioning values of steamboat companies and airplane companies under this section may also take into consideration such other information, facts, circumstances or allocation factors with reference to steamboat companies and airplane companies as will enable it to make a substantially just and correct valuation of the operating property of such steamboat

May take
into consid-
eration
other facts.

companies and airplane companies within the state and within each county thereof.

Value shall be entered on county tax rolls.

SEC. 16. When the state board of equalization shall have determined the equalized assessed value of the operating property of each company in each of the respective counties and in the taxing districts thereof, as hereinabove provided, the commission shall certify such equalized assessed value to the county assessor of the proper county. The county assessor shall enter the company's real operating property upon the real property tax rolls and the company's personal operating property upon the personal property tax rolls of his county, together with the values so apportioned, and the same shall be and constitute the assessed valuation of the operating property of the company in such county and the taxing districts therein for that year, upon which taxes shall be levied and collected in the same manner as on the general property of such county.

Property not assessed as operating property.

SEC. 17. All property of any company not assessed as operating property under the provisions of this act shall be assessed by the assessor of the county wherein the same may be located or situate the same as the general property of the county.

Power to make rules.

SEC. 18. The commission shall have the power to make such rules and regulations, not inconsistent herewith, as may be convenient and necessary to enforce and carry out the provisions of this act.

Partial invalidity.

SEC. 19. The invalidity of any portion of this act shall not affect the validity of any other portion thereof which can be given effect without such invalid part.

Conflicting statutes repealed.

SEC. 20. Sections 35 to 50, inclusive, chapter 130, Laws Extraordinary Session of 1925, and all acts and parts of acts in conflict herewith are hereby repealed, but the repeal herein provided for shall

not be construed to invalidate or abate any proceedings for the collection of taxes levied under the provisions of the sections repealed nor shall the enactment of this act in any manner affect proceedings for the collection of taxes heretofore levied against any company under the provisions of other statutes.

Taxes
already
levied not
affected.

SEC. 21. 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 March 5, 1935.

Passed the Senate March 12, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 124.

[H. B. 378.]

WILD GAME.

AN ACT relating to game, regulating the issuance of certain licenses and prescribing the powers and duties of the director of game in connection therewith, and amending section 38 of chapter 178 of the Laws of the Extraordinary Session of 1925 as amended by section 6, of chapter 258 of the Laws of 1927 and as amended by section 38, chapter 3, Laws of 1933 (initiative measure number 62) and repealing section 41 of chapter 178 of the Laws of the Extraordinary Session of 1925 as amended by section 41, of chapter 3, Laws of 1933 (initiative measure number 62) and declaring an emergency.

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

SECTION 1. That section 38 of chapter 178 of the Laws of the Extraordinary Session of 1925, as amended by section 6, of chapter 258 of the Laws of 1927 as amended by section 38, of chapter 3, Laws of 1933 (initiative measure number 62) be amended to read as follows:

Amends § 38,
ch. 3, Laws
of 1933.

Section 38. It shall be unlawful for any person to hunt, trap or fish for game animals, fur-bearing

License
necessary.

Exemptions.

animals, game birds, or game fish during the season when it is lawful to hunt, trap or fish for the same or to practice taxidermy for profit, or to receive or to purchase or resell raw furs for profit, or to act as a guide for hire to any person or persons in hunting, trapping or fishing, without first having procured and having in force and in his personal possession and on his person while so hunting, trapping, fishing, or practicing taxidermy or dealing in furs a license so to do issued to him as provided in this act: *Provided, however,* That nothing in this act shall prevent any minor under the age of sixteen years, who is an actual resident of this state, from fishing at any time when it is otherwise lawful to fish, and nothing in this act shall be construed as requiring any land owner or leaseholder of any land to obtain or have a license to hunt or trap predatory animals on the premises owned or leased by him and nothing in this act shall be construed as requiring any United States game warden, predatory animal hunter or forest ranger or any member of the state game commission, the director of game, or any game protector or deputy game protector to obtain or have a license to hunt or trap predatory animals at any place within the state at any time.

Director of
gameMay
deputize.Deputies
must make
report.

All licenses provided for or issued under the authority of this act shall be issued by or under the authority of the director of game, who shall have the power and authority to deputize and invest with authority game protectors, the county auditor of any county in the state, and any reputable citizen designated by him to issue such licenses and collect the fees therefor.

All persons so deputized or designated by the director of game shall, on demand, and on or before the 31st day of December of each year, pay to the director of game any and all fees so collected and shall make and/or furnish any and all reports re-

quired by the director of game. And the director of game is hereby vested with authority to make all necessary rules and regulations regarding the issuance of such licenses, the collection and payment of fees collected and the making and/or furnishing of reports in connection therewith.

May make rules.

SEC. 2. That section 42 of chapter 178 of the Laws of the Extraordinary Session of 1925, as amended by section 42, chapter 3 of the Laws of 1933 (initiative measure number 62) be amended to read as follows:

Amends § 42, ch. 3, Laws of 1933.

Section 42. Any citizen of the United States, or person who has in good faith declared his intention of becoming a citizen of the United States, and who has been an actual resident of this state for six months immediately preceding the application for such license may by paying to the director of game or any person deputized or designated by him to issue licenses and collect the fees therefor the sum of three dollars (\$3), obtain a state hunting and fishing license which shall entitle the holder thereof to hunt and fish in any county of the state until the first day of January next, following the date of its issuance, when it would otherwise be lawful to hunt or fish within said county.

Fees for state license.

SEC. 3. That section 43 of chapter 178 of the Laws of the Extraordinary Session of 1925 as amended by section 43, chapter 3, Laws of 1933 (initiative measure number 62) be amended to read as follows:

Amends § 43, ch. 3, Laws of 1933.

Section 43. Any citizen of the United States, or person who has in good faith declared his intention of becoming a citizen of the United States, and who has been an actual resident of this state for six months immediately preceding the application for such license may, by paying to the director of game or any person deputized or designated by him to

Fees for county license.

issue licenses and collect the fees therefor the sum of one dollar and fifty cents (\$1.50), obtain a hunting and fishing license which shall entitle the holder thereof to hunt game birds and game animals and fish within the county in which he resides, for which such license is issued until the first day of January next following the date of issuance, at any time when it is otherwise lawful to hunt or fish in such county.

Repeals § 41,
ch. 3, Laws
of 1933.

SEC. 4. That section 41 of chapter 178 of the Laws of the Extraordinary Session of 1925 as amended by section 41, chapter 3, Laws of 1933 (initiative measure number 62) is hereby repealed.

Effective
immediately.

SEC. 5. This act is necessary for the immediate support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House March 4, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 125.

[H. B. 433.]

SALE OF MORTGAGED PROPERTY ON EXECUTION.

AN ACT granting equitable powers to the courts to fix upset prices before selling mortgaged property on execution, and confirming such sales; and amending section 1118, of Remington's Compiled Statutes.

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

Amends §
1117, Rem.
Comp. Stat.

SECTION 1. Section 1118, Remington's Compiled Statutes, is hereby amended to read as follows:

Sale of
property
satisfies
mortgage.

Section 1118. In rendering judgment of foreclosure, the court shall order the mortgaged premises, or so much thereof as may be necessary, to be sold to satisfy the mortgage and costs of the action. The payment of the mortgage debt, with interest

and costs, at any time before sale, shall satisfy the judgment. The court, in ordering the sale, may in its discretion, take judicial notice of economic conditions, and after a proper hearing, fix a minimum or upset price to which the mortgaged premises must be bid or sold before confirmation of the sale.

Court may fix minimum price.

The court may, upon application for the confirmation of a sale, if it has not theretofore fixed an upset price, conduct a hearing, establish the value of the property, and, as a condition to confirmation, require that the fair value of the property be credited upon the foreclosure judgment. If an upset price has been established, the plaintiff may be required to credit this amount upon the judgment as a condition to confirmation. If the fair value as found by the court, when applied to the mortgage debt, discharges it, no deficiency judgment shall be granted.

Confirmation of sale.

SEC. 1½. The provisions of this act shall not apply to any mortgage while such mortgage is held by the United States or by any agency, department, bureau, board or commission thereof as security or pledge of the maker, its successors or assigns.

Act shall not apply to.

SEC. 2. All laws or parts of laws in conflict herewith are hereby repealed.

Conflicting statutes repealed.

Passed the House March 11, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 126.

[H. B. 477.]

STATE FORESTS: REFORESTATION.

AN ACT providing for the acquiring of forest lands by the state forest board and authorizing the issuance and disposition of \$300,000.00 of utilities bonds of the State of Washington; amending section 3-b of chapter 288 of the Laws of 1927 and section 1 of chapter 117 of the Laws of 1933.

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

Amends
§ 3-b, ch. 288,
Laws of
1927.

SECTION 1. That section 3-b of chapter 288 of the Laws of 1927 is hereby amended to read as follows:

County to
deed lands
to state.

Section 3-b. If any lands heretofore acquired, or which may hereafter be acquired, by any county through foreclosure of tax liens, or otherwise, come within the classification of lands described in section 3 of chapter 154 of the Laws of 1923, which can be used as state forest lands and if the state forest board deems such lands necessary for the purposes of this act, the counties shall, upon demand by the state forest board, deed such lands to the said board and said lands shall become a part of the state forest lands; and upon such deed being made the commissioner of public lands shall be notified and enter and note upon the records of his office such lands in accordance with the provisions of section 9 of chapter 154, Laws of 1923.

Lands held
in trust.

Such lands shall be held in trust and administered and protected by the said board under the provisions of chapter 154, Laws of 1923, or any amendments thereto. Any monies derived from the lease of such lands or from the sale of forest products, oils, gases, coal, minerals or fossils therefrom, shall be distributed as follows:

Monies from
lease of
lands.

(a) The expense incurred by the state for administration, reforestation and protection, shall be returned to the general fund of the state treasury. How distributed.

(b) Ten per centum thereof shall be placed in the forest development fund of the state treasury.

(c) Any balance remaining shall be paid to the county in which the lands are located to be paid, distributed and prorated to the various funds in the same manner as general taxes are paid and distributed during the year of such payment.

SEC. 2. That section 1 of chapter 117 of the Laws of 1933 be amended to read as follows: Amends § 1, ch. 117, Laws of 1933.

Section 1. That for the purpose of acquiring, seeding, reforestation and administering lands for forests and of carrying out the provisions of chapter 154 of the Laws of 1923, the state forest board is authorized to issue and dispose of utility bonds of the State of Washington in an amount not to exceed three hundred thousand dollars (\$300,000.00) in principal during the biennium expiring March 31, 1937: *Provided, however,* That no sum in excess of one dollar (\$1.00) per acre shall ever be paid or allowed either in cash, bonds, or otherwise, for any lands suitable for forest growth, but devoid of such, nor shall any sum in excess of three dollars (\$3.00) per acre be paid or allowed either in cash, bonds, or otherwise, for any lands adequately restocked with young growth. Issuance and disposal of utility bonds.

Passed the House March 10, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 20, 1935. Limitation of amount paid for forest growth.

CHAPTER 127.

[H. B. 498.]

STATE TAX COMMISSION.

AN ACT relating to taxation, prescribing the powers and duties of the tax commission of the State of Washington, amending section 2, chapter 115, Laws of 1905, as amended by section 1, chapter 220, Laws of 1907, and declaring that the act shall take effect immediately.

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

Amends § 1,
ch. 220, Laws
of 1907.

SECTION 1. That section 2, chapter 115, Laws of 1905, as amended by section 1, chapter 220, Laws of 1907, be amended to read as follows:

Powers and
duties of tax
commission.

Section 2. The tax commission of the State of Washington shall have the power, and it shall be its duty:

Supervise
and regulate
uniform
system of
taxation.

First: To have and exercise general supervision of the system of taxation throughout the state, and it shall be the duty of the state tax commission to formulate such rules and processes for the assessment of both real and personal property for purposes of taxation as are best calculated to secure uniform assessment of property of like kind and value in the various taxing units of the state, and relative uniformity between properties of different kinds and values in the same taxing unit. The tax commission shall furnish to each county assessor and township assessor a copy of the rules and processes so formulated. The state tax commission may, from time to time, make such changes in the rules and processes so formulated as it deems advisable to accomplish the purpose thereof, and it shall inform all county assessors and township assessors of such changes.

Copy of
rules and
processes.

General
supervision.

Second: To exercise general supervision over assessors and county boards of equalization and the determination and assessment of the taxable prop-

erty in the several counties, cities and towns of the state, to the end that all taxable property in this state shall be placed upon the assessment rolls and equalized between persons, corporations and companies in the several counties of this state, and between the different municipalities and counties therein, so that equality of taxation shall be secured according to the provisions of law.

Equality of taxation.

Third: To take charge of and superintend the enforcement of the direct and collateral inheritance law, and the collection of taxes provided for therein.

Superintend enforcement and collection.

Fourth: To confer with, advise and direct assessors, boards of equalization and county boards of commissioners as to their duties under the law and statutes of the state, and to direct what proceedings, actions or prosecutions shall be instituted to support the law relating to the penalties, liabilities and punishment of public officers, persons, and officers or agents of corporations for failure or neglect to comply with the provisions of the statutes governing the return, assessment and taxation of property, and cause complaint to be made against assessors in the proper county for their removal from office for official misconduct or neglect of duty. In the execution of these powers and duties the said commission or any member thereof may call upon county attorneys or the attorney general, who shall assist in the commencement and prosecution for penalties and forfeiture, liabilities and punishments for violations of the laws of the state in respect to the assessment and taxation of property.

Advisory powers.

Assistants in prosecution.

Fifth: To prescribe all forms of books and blanks to be used in the assessment and collection of taxes, and to change such forms when prescribed by law, and to recommend to the legislature such changes as may be deemed most economical to the state and counties, and such recommendation shall

Prescribe books, blanks used, in assessment.

be accompanied by carefully prepared bill or bills for this end.

Report of
information.

Sixth: The commission shall have power to require county, city and town officers to report information as to assessments of property, equalization of taxes, the expenditure of the public fund for all purposes, and other information which said commission may request.

Information
to determine
taxable
value.

Seventh: To require individuals, partnerships, companies, associations and corporations to furnish information as to their capital, funded debts, investments, value of property, earnings, taxes and all other facts called for on these subjects, so that the commission may determine the taxable value of any property or any other fact it may consider necessary to carry out any duties now or hereafter imposed upon it, or may ascertain the relative burdens borne by all kinds and classes of property within the state, and for these purposes their records, books, accounts, papers and memoranda shall be subject to production and inspection, investigation and examination by said commission, or any employee thereof designated by said commission for such purpose, and any or all real and/or personal property in this state shall be subject to visitation, investigation, examination and/or listing at any and all times by the commission or by any employee thereof designated by said commission.

Inspection
of.

Summoning
of
witnesses.

Eighth: To summon witnesses to appear and testify on the subject of capital, funded debts, investments, value of property, earnings, taxes, and all other facts called for on these subjects, or upon any matter deemed material to the proper assessment of property, or to the investigation of the system of taxation, or the expenditure of public funds for state, county, district and municipal purposes: *Provided, however,* No person shall be required to testify outside of the county in which the taxpayer's

Outside of
county.

residence, office or principal place of business, as the case may be, is located. Such summons shall be served in like manner as a subpoena issued out of the superior court and to be served by the sheriff of the proper county, and such service certified. by him to said commission without compensation therefor. Persons appearing before said commission in obedience to a summons shall in the discretion of the commission receive the same compensation as witnesses in the superior court, to be audited by the state auditor on the certificate of said commission.

Compensation.

Ninth: To visit the counties in the state, unless prevented by the necessary official duties, for the investigation of the methods adopted by the county assessors and county boards of commissioners in the assessment and equalization of taxation of real and personal property; to carefully examine into all cases where evasion of property taxation is alleged, and ascertain where existing laws are defective, or improperly or negligently administered.

Investigation of county methods.

Tenth: Any member of the commission or any employee thereof designated for that purpose may administer oaths to witnesses. In case any witness shall fail to obey the summons to appear, or refuse to testify, or shall fail or refuse to comply with any of the provisions of paragraphs seventh and eighth of this section, such person, for each separate or repeated offense, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than fifty dollars, nor more than five thousand dollars. Any person who shall testify falsely shall be guilty of and shall be punished for perjury.

Oaths to witnesses.

Misdemeanor.

Penalty.

Eleventh: The commission shall thoroughly investigate all complaints which may be made to it of illegal, unjust or excessive taxation, and shall endeavor to ascertain to what extent and in what

Investigation of complaints.

manner, if at all, the present system is unequal or oppressive.

County
assessor.

Furnish list
to tax
commission.

Twelfth: It shall be the duty of the county assessor, on the completion of his assessment rolls each year, to furnish the tax commission a list of corporations, companies, associations, banks and individuals doing business of a public character whose assessed valuation is three thousand dollars or more, together with the class of property and the valuation placed on same for assessment purposes.

Does not
repeal.

SEC. 2. This act shall not be construed to repeal any of the provisions of chapter 18, Laws of 1925, or chapter 280, Laws of 1927.

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 House March 5, 1935.

Passed the Senate March 12, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 128.

[H. B. 507.]

IRRIGATION DISTRICTS: REDISTRIBUTION OF COSTS IN LOCAL IMPROVEMENT DISTRICTS.

AN ACT relating to the organization and government of irrigation districts, the redistribution of costs in local improvement districts and the creation of a local improvement district guarantee fund and adding two new sections to Remington's Compiled Statutes to be known as 7464-1 and 7464-2.

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

Adds §
7464-1, to
Rem. Comp.
Stat.

SECTION 1. That a new section be added to Remington's Compiled Statutes which shall be known as section 7464-1 and shall read as follows:

Section 7464-1. Whenever, by reason of the sale of land within a local improvement district for unpaid taxes or assessments, or for any other reason,

it may appear apparent that the remaining lands within any such local improvement district are and will be unable to pay out the cost of such improvement or the bond issue therefor, the landowners of the local improvement district may petition the directors of the irrigation district or the directors of the district may upon their own initiative, and either upon receipt of such petition or the passing of such resolution the directors of the irrigation district shall cause a complete survey to be made of the affairs of the local improvement district pertaining to the payment of the cost of said improvement, and shall determine the amount of property remaining in the hands of private owners that is still subject to assessment for the improvement, the amount of land standing in the name of the district which is subject to assessment for said improvement and the amount of any lands which may have been entirely removed from the liability of any such assessments, and such other and pertinent data as may be necessary, in order to determine the ability of said remaining private property to pay the remaining balance of the cost of said improvement, and if as a result thereof it shall appear that the remaining private property will be unable to pay the said remaining cost of the improvement, the said board of directors shall determine what amount and to what extent the remaining private property will be able to equitably pay on the cost of said improvement which shall include the privately owned property and district owned property and such remaining portion of the cost of said improvement which the directors find said land can equitably pay and in such amounts as in the judgment of the directors shall appear equitable after taking all circumstances into consideration, shall be assessed against the lands within such local improvement district and shall be levied and collected in the manner as in this

Landowners
may
petition.

Survey.

Subject to
assessment.

Amount of
lands
removed
from
liability.

Determina-
tion of
amount land
can pay.

Payable over period of years.

No election.

Special fund.

One payment.

Released of further liability.

Owner may appeal from decision of board as to amount.

act provided for the assessment and collection of construction costs and shall be payable over a period of not more than twenty (20) years. Notwithstanding all provisions in this chapter contained for the assessment, equalization, levy and collection of assessments no election shall be required to authorize the issue of bonds to cover the cost thereof. Assessments when collected by the county treasurer for the payment shall constitute a special fund to be called "bond redemption fund of local improvement district No. —."

The costs of any unpaid portion thereof, of any such assessment, charged or to be charged or assessed against any tract of land may be paid in one payment by the owner or by any one acting for such owner, under and pursuant to such rules as the board of directors may adopt, and all such amounts shall be paid to the county treasurer who shall place the same in the appropriate fund. Upon the payment in full of the amount charged or to be charged or assessed against any particular tract of land, said tract of land shall be thereupon entirely, fully and finally released of any and all further liability by reason of such improvement and the amount charged or to be charged and assessed against each tract of land as designated by said board shall be the limit of the liability of said tract of land for the costs of said improvement, except in so far as said land may by [be] additionally liable by reason of being within the irrigation district and being liable for its portion of the general obligation of the district. The determination of the amount charged or to be charged or assessed against any tract of land may be appealed by the owner of said tract from the decision of the board of directors to the superior court of the county in which the property is located at any time within twenty (20) days from the date of the passage of a resolution by the

board of directors with reference thereto: *Provided, however,* That in the event said irrigation district shall have borrowed or have an application on file for the borrowing of money from the reconstruction finance corporation, or its successor, then in that event before any such re-assessment shall be made it shall first receive the approval of said reconstruction finance corporation, or its successor.

Reconstruction finance corporation.

SEC. 2. That a new section be added to Remingtons Compiled Statutes which shall be known as 7464-2 and shall read as follows:

Adds § 7464-2, to Rem. Comp. Stat.

Section 7464-2. There is hereby established for each irrigation district in this state having local improvement districts therein a fund for the purpose of guaranteeing to the extent of such fund and in the manner herein provided, the payment of its local improvement bonds and warrants issued to pay for the improvements provided for in this act. Such fund shall be designated "local improvement guarantee fund" and for the purpose of maintaining the same, every irrigation district shall hereafter levy from time to time, as other assessments are levied, such sums as may be necessary to meet the financial requirements thereof: *Provided,* That such sums so assessed in any year shall not be more than sufficient to pay the outstanding warrants on said fund and to establish therein a balance which shall not exceed five per cent (5%) of the outstanding obligations thereby guaranteed. Whenever any bond or interest coupon of any local improvement district shall become due and there is insufficient funds in the local improvement district fund for the payment thereof, there shall be paid from said local improvement district guarantee fund, by warrant, a sufficient amount, which together with the balance in the local improvement district fund shall be sufficient to redeem and pay said bond or coupon in

Fund; establishment of.

"Local improvement guarantee fund."

Maintenance of.

Redemption
and payment
of bond.

Interest.

Irrigation
district ;
rights of
holder.

Payments
into fund.

Partial
invalidity.

full. Said warrants against said guarantee fund shall draw interest at a rate not to exceed six per cent (6%) and said bonds and coupons shall be paid in their order of presentation. Whenever there shall be paid out of the guarantee fund any sum on account of principal or interest of a local improvement bond or warrant the irrigation district, as trustee for the fund, shall be subrogated to all of the rights of the holder of the bond or interest coupon so paid, and the proceeds thereof, or of the assessment underlying the same shall become part of the guarantee fund. There shall also be paid into such guarantee fund any interest received from bank deposits of the fund, as well as any surplus remaining in any local improvement district fund, after the payment of all of its outstanding bonds or warrants which are payable primarily out of such local improvement district fund.

SEC. 3. In case any part or portion of this act shall be held unconstitutional, such holding shall not effect the validity of this act as a whole or any other part or portion of this act not adjudged unconstitutional.

Passed the House March 1, 1935.

Passed the Senate March 12, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 129.

[H. B. 585.]

PUBLIC LANDS: EMERGENCY CONSERVATION WORK.

AN ACT prescribing the duty of the commissioner of public lands with regard to the reimbursement of the United States government for emergency conservation work in cases where the state realizes a profit from such work.

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

SECTION 1. From the effective date of this act it is hereby made the duty of the state commissioner of public lands to determine to the best of his ability if the State of Washington has realized a direct profit in the sale of any state lands or products therefrom as the result of any work which may have been done upon said lands or products under any project carried on pursuant to an act of congress entitled "An Act for the relief of unemployment through the performance of useful public work, and for other purposes," approved March 31, 1933.

Duties of state commissioner of public lands.

Profit in sale.

Act of congress.

SEC. 2. If the commissioner determine that the state has realized a profit as the result of such work he shall fix and determine the amount thereof and his determination shall be final and conclusive. He shall then determine what portion of such amount is necessary to reimburse the United States government for moneys expended by it under such act for work so done on lands or products so sold which amount is to be computed at the rate of one dollar (\$1) per man per day for the time spent in such work on the lands or products so sold: *Provided*, That said sum shall neither exceed one-half of the profits so realized nor the value of the land sold at the rate of three dollars (\$3) per acre. This determination of the commissioner shall be final and conclusive.

Determine amount of profit.

Portion necessary to reimburse U. S. government.

Report to
legislature.

Nature of
report.

Appropriation.

SEC. 3. It shall then be the duty of the commissioner to report to the legislature at its next general session the sums, if any, which he shall have computed under section 2 of this act. In this report he shall state the nature and character of the lands or products sold with a reference to constitutional or statutory limitations upon the proceeds therefrom so that the legislature may, if not prohibited by the constitution, make a proper appropriation under the laws of the State of Washington for the reimbursement of the United States government in the amount or amounts determined by the commissioner as necessary for said reimbursement under section 2 of this act.

Passed the House March 10, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 130.

[H. B. 590.]

PUBLIC PRINTING.

AN ACT relating to public printing and the compensation to be paid therefor, and amending sections 10329, 10330 and 10333, Remington's Revised Statutes, and repealing section 10332, Remington's Revised Statutes.

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

Amends §
10329, Rem.
Rev. Stat.

SECTION 1. That section 10329, Remington's Revised Statutes, be amended to read as follows:

Compensation for state
printing
plant work.

Section 10329. For the purpose of providing for the compensation of the state printing plant, all printing, ruling, binding and other work done or supplies furnished for the various state departments, commissions, institutions, boards and officers shall be paid for on an actual cost basis as deter-

mined from a standard cost finding system to be maintained by the state printing plant. In no event shall the price charged the various state departments, commissions, institutions, boards and officers exceed those established by the United Typothetae of America or the National Administrative Code of the Graphic Arts industry for similar and comparable work. All bills for printing, ruling, binding, and such other work done or for supplies furnished by the state printing plant shall be certified and sworn to by the public printer. The public printing shall be divided into the following classes:

Price
limitation.

Bills
certified.

First Class. The bills, resolutions, and other matters that may be ordered by the legislature, or either branch thereof, in bill form, shall constitute the first class, and shall be printed on half sheet cap paper, weighing not less than twelve pounds to the ream of 14x17 inches in small pica type; each page to contain not more than forty-four lines of said matter of the usual length of forty pica ems, and the lines shall be successively numbered, with a nonpareil slug between each line; and the same shall be measured as solid matter at single price when lines are not underscored, and when more than five lines on any one page are underscored, at price and one-half; and every fraction of a page shall be measured as a full page, but no blank pages shall be counted or paid for.

Classes of
printing:
description
of.

First class:
description
of.

Second Class. The second class shall consist of printing and binding of the journals of the senate and house of representatives, and the annual and biennial reports of the several state officers, state commissions, board[s] and institutions, with the exception of the reports of the attorney general and the governor's message to the legislature, which shall be printed and bound in the same style as heretofore. Said journals and reports shall be printed on what is known as machine finish book paper weighing not

Second class:
description
of.

less than fifty pounds to the ream of 25x38 inches, and set in brevier, or what is known as eight point type, with a six to pica lead between each line, and without unnecessary blanks, broken pages or paragraphs. All communications, resolutions, reports of committees, messages and similar documents making up a part of said journals to be set in nonpareil or what is known as six point type, with a six to pica lead between each line. All tabular matter to be set in nonpareil or what is known as six point type; the type matter for a page to be 4½x7½ inches, which is to include all running heads and footnotes. All reports are to be 6x9 inches when trimmed. The general style of all reports are to be the same as those printed in 1918, and the general style of the journals of the house and senate of the session of 1917 shall be followed in the printing and binding of the journals hereafter. There shall be no duplicates of reports or parts of reports printed except by permit of the governor.

Third class :
description
of.

Third Class. The third class shall consist of all reports, communications, and all other documents that may be ordered printed in book form by the legislature or either branch thereof, and all reports, books, pamphlets, and other like matter printed in book form required by all state officers, boards, commissions and institutions shall be printed in such form and style, and set in such size type, and printed on such grade of paper as may be desired by the state officer, board, commission or institution ordering same, and which they think will best serve the purpose for which said work is intended.

Fourth
class :
description
of.

Fourth Class. The fourth class shall consist of the session laws, and shall be printed and bound in the same style, size of page and form as the session laws published by this state heretofore, with similar marginal notes; the size of the type to be eleven point for the laws or body of the book and six point

for the marginal notes and index, and shall be printed on machine finish book paper weighing not less than 60 pounds to the ream of 25x38 inches.

Fifth Class. The fifth class shall consist of the printing of all stationery blanks, record books and circulars, and all printing and binding required by the respective state officers, boards, commissions and institutions not covered by classes one, two, three and four.

of.
Fifth class :
description
of.

SEC. 2. That section 10330, Remington's Revised Statutes, be amended to read as follows:

Amends §
10330, Rem.
Rev. Stat.

Section 10330. Whenever required by law or by the legislature, or either branch thereof, or by any state officer, board, commission or institution the public printer shall keep the type used in printing any matter forming a part of classes one, two, three and four standing for a period not exceeding sixty days for use in reprinting such matter.

Type kept
for period of
time in case
of reprinting.

SEC. 3. Whenever in the judgment of the public printer certain printing, ruling, binding or supplies can be secured from private sources more economically than by doing the said work or preparing the said supplies in the state printing plant, he shall have authority to obtain such work or such supplies from such private sources.

Private
sources.

In event any purchases are made on behalf of the state in pursuance of the above provision the state printing plant shall be entitled to add 5% to such costs to cover the handling of such orders, said 5% to be added to the bills and charged to the respective authorities ordering such work or supplies.

Handling
costs.

SEC. 4. That section 10332, Remington's Revised Statutes, be and the same is hereby repealed.

Repeal of §
10332, Rem.
Rev. Stat.

Passed the House March 5, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 131.

[H. B. 641.]

EDUCATION.

AN ACT relating to the state institutions of higher education and providing for the annual levy of taxes to produce revenue therefor.

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

State board
of equaliza-
tion.

Two mill
limit.

Basis of
levy.

SECTION 1. The state board of equalization shall levy in the year 1935, and annually thereafter, upon all property in the state subject to taxation, taxes for the support of the University of Washington, Washington State College and the normal schools of the state, not to exceed two mills on the dollar of assessed valuation, which shall be fifty per cent of the true and fair value of such property in money. Such taxes shall be levied upon the following basis: State University fund, .98506 mill; State College fund, .58607 mill; Bellingham Normal School fund, .17423 mill; Cheney Normal School fund, .14742 mill; and Ellensburg Normal School fund, .10722 mill.

Passed the House March 11, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 132.

[H. B. 656.]

COLUMBIA BASIN COMMISSION.

AN ACT relating to the powers of the Columbia Basin commission for the development of the Columbia Basin project; defining its powers and duties; amending section 2 of chapter 81 of the Session Laws of 1933; and declaring an emergency.

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

SECTION 1. That section 2 of chapter 81 of the Session Laws of 1933, be and the same is hereby amended to read as follows:

Amends § 2, ch. 81, Laws of 1933.

Section 2. a. The said commission is hereby authorized and directed to enter into contracts and employ any and all means and pursue any and all plans it may deem advisable to secure the early construction of the Columbia basin project: *Provided*, That the commission shall not make any contract or enter into any agreement involving financial commitments greater than the appropriation provided in this act.

Columbia basin project.

b. The said commission is hereby further authorized and empowered to cooperate with the duly created commission or commissions of neighboring states in the preparation of suitable compacts and/or treaties between the neighboring states, or the United States, in the distribution or use of the water of the Columbia river and its tributaries: *Provided*, That such compacts and treaties shall not be binding on the State of Washington until confirmed by the legislature thereof.

Cooperation with other states and U. S.

SEC. 2. This act is necessary for the immediate preservation of the public peace, health and safety, and the support of the state government and its

Effective immediately.

existing public institutions, and shall take effect immediately.

Passed the House March 11, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 133.

[H. B. 191.]

ELECTIONS: PORT DISTRICTS.

AN ACT relating to the organization of port districts, comprising an area less than the entire county, relating to the district elections therein, the officers thereof and their terms of office and the manner of holding and canvassing the returns of such election.

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

Port
districts.

SECTION 1. In every port district comprising an area less than the entire county in which it is located, except port districts in class A and first class counties all elections for the election of port commissioners or the submission of one or more propositions shall be held at the same time as the general biennial election is held in such county: *Provided*, That if the petition for the organization of such port district so requests, the first election of commissioners may be held at a special election which shall be called and held in the manner provided by law for special organization elections for such port districts.

Time of
election.

Special
elections.

Term of
office.

SEC. 2. In every such port district the term of office of each port commissioner shall be as herein-after specified.

Election of
commissioners.

SEC. 3. At the next general election after the taking effect of this act there shall be a commissioner elected for commissioner's district No. 2 to

serve for four years and a commissioner elected from commissioner's district No. 3 to serve for two years.

Terms.

SEC. 4. At the next general election thereafter there shall be elected a commissioner from commissioner's district No. 1 to serve for a term of four years and commissioner from commissioner's district No. 3 to serve for a term of two years.

SEC. 5. At the next general election thereafter there shall be elected a commissioner from commissioner's district No. 3 to serve for a term of four years and a commissioner from commissioner's district No. 1 to serve for a term of two years.

SEC. 6. The term of office of commissioners for such port districts thereafter elected shall be in accordance with the above provisions. The commissioner elected to serve for the long term to be elected successively from the three districts in each successive commissioner's district in their numerical order commencing with district No. 2.

SEC. 7. The commissioners so elected shall take office on the second Monday in January following their election and the commissioners holding office upon this act becoming effective shall continue to hold office regardless of the term for which they were elected until, and only until their successors are elected and qualified in accordance with the provisions of this act.

SEC. 8. Notice of such election shall be given in the same manner and for the same time and by the same officials as is provided by law for the general biennial election in such counties, and in the matter of polling places, election boards, manner of conducting and voting, time for opening and closing the polls, keeping poll lists, canvassing the votes, declaring the result of the election, certifying the

Notice of election.

returns and in all other particulars as nearly as may be such election shall be called, held and conducted as is provided by law and as a part of the general biennial election in such counties; except that separate ballots shall be used for the port district and returns shall be made on the respective candidates and on each proposition or propositions which may be submitted, but all such returns shall be made by the regular election board and canvassed by the board or body that canvass the general county and state election.

Separate
ballots.

Conflict of
districts.

SEC. 9. In case of two or more port districts comprising part of the same voting precinct the election officers shall be furnished ballots for each of said separate port districts, and each voter will be given the port district ballot for the port district in which he or she may reside, and said election officers shall in making their returns make a separate return covering each port district, although such separate returns may be in the same book as the returns for the general county and state election, but shall be separately stated.

Expenses.

SEC. 10. The cost of printing and publishing the notices of such port election and the printing of the ballots shall be paid by the port district for which they are prepared.

Effect of law.

SEC. 11. This act shall not be construed as repealing, amending or modifying any law now in effect, except as to the time of election and the tenure of office of port commissioners in port districts comprising less than the entire county, and the manner of holding elections and canvassing returns of such port districts.

Passed the House March 11, 1935.

Passed the Senate March 14, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 134.

[H. B. 223.]

OPTOMETRY.

AN ACT relating to the practice of optometry, providing for the regulation of the same and providing penalties for the violation thereof and amending section 7, chapter 144, of the Laws of 1919.

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

SECTION 1. That section 7 of chapter 144 of the Laws of 1919 be amended to read as follows:

Amends § 7, ch. 144, Laws of 1919.

Section 7. It shall be unlawful for any person:

Unlawful to:

1. To sell or barter, or offer to sell or barter any certificate of registration issued by the optometry board; or

Sell or barter certificate of registration.

2. To purchase or procure by barter any certificate or [of] registration with the intent to use the same as evidence of the holder's qualification to practice optometry; or

To procure for evidence.

3. To alter with fraudulent intent in any material regard such certificate of registration; or

To alter.

4. To use or attempt to use any such certificate of registration which has been purchased, fraudulently issued, counterfeited or materially altered as a valid certificate of registration; or

Attempt to use.

5. To practice optometry under a false or assumed name, or as a representative or agent of any person, firm or corporation with which the accused has no connection; or

To practice under assumed name.

6. To wilfully make any false statements in material regard in an application for an examination before the optometry board, or for a certificate of registration; or

False statements.

7. To practice optometry in this state without having at the time of so doing a valid unrevoked certificate of registration, or other permit, issued by

Necessity for permit by board.

the optometry board of this state, and properly recorded as provided in this act; or

Barter as premiums.

8. To in any manner barter or give away as premiums either on his own account or as agent or representative for any other purpose, firm or corporation, any eye-glasses, spectacles, lenses or frames; or

Use of drugs.

9. To use drugs in the examination of eyes; or

Misleading advertising.

10. To use advertising, whether printed, radio, display, or of any other nature, which is misleading or inaccurate in any material particular, nor shall any such person in any way misrepresent any goods or services (including but without limitation, its use, trade mark, grade, quality, size, origin, substance, character, nature, finish, material, content, or preparation) or credit terms, values, policies, services, or the nature or form of the business conducted; or

11. To advertise the "free examination of eyes," "free consultation," "consultation without obligation," "free advice," or any words or phrases of similar import which convey the impression to the public that eyes are examined free or of a character tending to deceive or mislead the public, or in the nature of "bait advertising;" or

12. To use an advertisement of a frame or mounting which is not truthful in describing the frame or mounting and all its component parts. Or advertise a frame or mounting at a price, unless it shall be depicted in the advertisement without lenses inserted, and in addition the advertisement must contain a statement immediately following, or adjacent to the advertised price, that the price is for frame or mounting only, and does not include lenses, eye examination and professional services, which statement shall appear in type as large as that used for the price, or advertise lenses or complete glasses, viz: frame or mounting with lenses included, at a

price either alone or in conjunction with professional services; or

13. To use advertising, whether printed, radio, display, or of any other nature, which inaccurately lays claim to a policy or continuing practice of generally underselling competitors; or Underselling.

14. To use advertising, whether printed, radio, display or of any other nature which refers inaccurately in any material particular to any competitors or their goods, prices, values, credit terms, policies or services; or Regarding competitors.

15. To use advertising whether printed, radio, display, or of any other nature, which states any definite amount of money as "down payment" and any definite amount of money as a subsequent payment, be it daily, weekly, monthly, or at the end of any period of time. "Down payment."

Passed the House March 5, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 135.

[H. B. 257.]

JUSTICES OF THE PEACE; CLASS A COUNTIES.

AN ACT relating to the jurisdiction and authority in criminal matter of justices of the peace in class A counties, and amending chapter 4 of the Laws of Extraordinary Session of 1933.

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

SECTION 1. In a class A county no justice of the peace shall have jurisdiction to receive a complaint or to issue a warrant for any criminal offense committed outside the boundaries of his precinct, or to issue a search warrant for the seizure of property lo- Jurisdiction of justice of peace in criminal matters.

cated outside his precinct unless the same shall be approved in writing by the prosecuting attorney of such class A county.

Passed the House March 11, 1935.

Passed the Senate March 14, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 136.

[H. B. 327.]

PUBLIC LANDS: MANAGEMENT, SALE, LEASE AND DISPOSITION.

AN ACT relating to the management, sale, lease and disposition of state lands and amending section 23, chapter 255, Session Laws of 1927.

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

Amends § 23,
ch. 255, Laws
of 1927.

SECTION 1. That section 23, chapter 255 of the Session Laws of 1927 be amended to read as follows:

Commis-
sioner of
public lands.

Section 23. When, in the judgment of the commissioner of public lands, a sufficient number of applications for the appraisement and sale, or the lease, for any lawful purpose, excepting mining of valuable minerals or coal, or extraction of petroleum or gas, of state lands, except capitol building lands, have been received, the commissioner shall cause each tract of land so applied for to be inspected by one or more state land inspectors as to its character, topography, agricultural and grazing qualities, timber, coal, mineral, stone, gravel or other valuable material, the distance from any city or town, railroad, river, irrigation canal, ditch or other waterway, and a full report thereof to be made to the commissioner, together with the inspector's judgment as to the present and prospective value, or rental value, as the case may be. In case of an application to purchase land granted to the state for educational pur-

Inspection
of lands.

Report.

Appraisal.

poses, the commissioner shall submit said report together with all other information in the records of the office of the commissioner of public lands concerning the land applied for, to the board of state land commissioners, which board shall fix the value per acre of each lot, block, subdivision or tract proposed to be sold in one parcel, which value shall be not less than ten dollars (\$10) per acre. In case of applications to purchase state lands, other than lands granted to the state for educational purposes and capitol building lands, the commissioner of public lands shall appraise and fix the value thereof. Any of the lands granted to the state for educational purposes, any land other than lands granted to the state for educational purposes, also capitol building lands may be exchanged for other lands, public or private, of equal value and as nearly as may be of equal area by the commissioner of public lands upon the advice and approval of the board of state land commissioners: *Provided*, That when said exchange affects lands granted to the state for educational purposes the exchange shall also be approved by the state board of education: *Provided, further*, That when said exchange affects lands granted to the state for capitol building purposes the exchange shall also be approved by the state capitol committee: *Provided, further*, That when said exchange effects university granted lands granted to the State of Washington for educational purposes, the exchange shall also be approved by board of regents of the University of Washington. In all such exchanges the commissioner of public lands shall and he is hereby authorized, with the advice and approval of the attorney general, to execute such agreements, writings or relinquishments and deeds as are necessary or proper for the purpose of carrying such exchanges into effect, and when such exchanges shall have been effected, the

Land granted for educational purposes.

For other purposes.

Exchange of lands.

State capitol buildings.

Board of regents approval.

Commissioner to execute agreements.

lands so acquired in exchange shall be held for the benefit of the same fund and subject to the same laws relative to disposition, application of the proceeds and otherwise, as were the particular lands exchanged therefor. In case of applications for the lease of state lands, except capitol building lands, for any lawful purposes other than that of mining for valuable minerals or coal, or extraction of petroleum or gas, the commissioner of public lands shall fix the rental value thereof, and shall fix the limit of the value of the improvements that may be placed upon said land by any lessee of the state, and may, in case the land is leased, at any time during the life of the lease, extend the limit of value of the improvements that may be placed upon the land covered by the lease, if he deems it advisable and for the best interest of the state, by written order which shall be filed with the lease in the office of the commissioner, and a copy mailed to the lessee at his last known post office address, and upon the expiration of such lease, the commissioner of public lands, shall not appraise said improvements in an amount exceeding the limit so fixed by the commissioner of public lands.

Lease of
state lands.

Fixed
amount.

Passed the House March 13, 1935.

Passed the Senate March 12, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 137.

[H. B. 417.]

FISHERIES; PILCHARDS.

AN ACT relating to the taking and reduction of pilchards.

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

SECTION 1. That it shall be lawful to fish for, take, and possess that certain variety of fish commonly known as pilchards for the purpose of reducing the same to oil and fish meal, and to engage in such reduction.

Regulating "pilchards."

Passed the House February 26, 1935.

Passed the Senate March 12, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 138.

[H. B. 622.]

CONSTABLES; CLASS "A" COUNTIES.

AN ACT relating to the jurisdiction and authority in criminal matters of constables of incorporated cities and towns, and of country precincts in class "A" counties.

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

SECTION 1. In a class "A" county no constable shall have jurisdiction to serve a warrant for any criminal offense committed outside of the boundaries of his precinct or to serve a search warrant for the seizure of property located outside his precinct.

Regulation of duties of constables in criminal matters.

SEC. 2. All acts and parts of acts in conflict with the provisions of this act are hereby repealed.

Repeal of conflicting acts.

Passed the House March 11, 1935.

Passed the Senate March 14, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 139.

[H. B. 552.]

KEEPING AND DEPOSIT OF PUBLIC FUNDS.

AN ACT relating to depositaries for public funds and amending sections 5548, 5549 and 5551, Remington's Revised Statutes.

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

Amends
§ 5548, Rem.
Rev. Stat.

SECTION 1. That section 5548, Remington's Revised Statutes, be amended to read as follows:

Approval
of state
finance
committee.

State
depositaries.

Section 5548. Any national or state banking corporation, or other incorporated bank, or branch banks or branches thereof, duly authorized to do business within the State of Washington, which shall be approved by the state finance committee, may, upon depositing the security as hereinafter provided, and upon the compliance with all other requirements of law, become a state depository; and no state funds shall be deposited in any institution other than a state depository. The record of the proceedings of said committee shall be kept in the office of the state auditor, and a duly certified copy thereof, or any part thereof, shall be admissible in evidence in any action or proceedings in any court of this state.

Amends
§ 5549, Rem.
Rev. Stat.

SEC. 2. That section 5549, Remington's Revised Statutes, be amended to read as follows:

Deposit
collateral.

Bonds:
Contents of.

Section 5549. Every state depository, before it shall be entitled to receive any state moneys, shall deposit with the state treasurer securities hereinafter enumerated as collateral and pledge for the payment on demand to him or his order, free of exchange at any place designated by him, of all such moneys deposited with it and of interest thereon at the rate fixed by the state finance committee, if there has been no default in the payment of principal or interest thereon; (1) bonds, notes or other obliga-

tions constituting a general obligation of the United States, or any state thereof, or of the home owners loan corporation, a corporation organized under and by virtue of authority created in H. R. 5240, designated the Home Owners Loan Act of 1933, passed by the Congress of the United States, or for the bond of any other corporation which is or may be created by the United States as a governmental agency or instrumentality, or any other bond issued by the State of Washington; (2) direct and general obligation bonds, notes or warrants issued by any county, city, school district or port district of the State of Washington or of any other state of the United States having the power to levy taxes for the payment of principal and interest thereof; (3) bonds of any municipality of the State of Washington for the payment of which the entire revenues of the city's water system, power and light system, or both, less maintenance and operating costs, are irrevocably pledged, even though such bonds are not general obligations of such city; (4) domestic railway, industrial and public utility bonds currently quoted on the New York stock exchange; and (5) local improvement bonds and warrants issued under chapter 26 of Title 60 of this code (Rem. 1927, Sup. 9351-1, *et seq.*): *Provided, however,* That the state finance committee may accept from any depository a good and sufficient bond of a surety company authorized to do business in this state, to be approved by said finance committee, as security and pledge for the payment on demand to the state treasurer or his order, free of exchange, at any place in this state designated by said treasurer, of all such moneys deposited with it, and of interest thereon at the rate fixed by said state finance committee, which bond shall be at least equal to the amount of the moneys to be received by said depository of said state.

General obligation bonds of U. S. or states.

Home Owner's Loan Corporation.

Direct and general obligation bonds.

Municipality bonds.

Public utility bonds.

Local improvement bonds.

Bonds of a surety company.

Investigation of applicant.

The finance committee may require the state auditor or the supervisor of banking to thoroughly investigate and report to it concerning the condition of any bank which makes application to become a state depository, and may also as often as it deems necessary require such investigation and report concerning the condition of any bank which may have been designated as such depository, the expense of such investigation to be borne by the depository examined.

Amends § 5551, Rem. Rev. Stat.

SEC. 3. That section 5551, Remington's Revised Statutes, be amended to read as follows :

State treasurer.

Section 5551. The state treasurer may deposit with any depository which has fully complied with all requirements of law any state moneys in his hands or under his official control not exceeding the limit herein prescribed, and any sum so on deposit shall be deemed to be in the state treasury, and such treasurer shall not be liable to [for] any loss thereof resulting from the failure or default of any such depository without fault or neglect on his part or on the part of his assistants or clerks. The amount at any time on deposit with any depository shall not exceed the actual paid-up capital and surplus, and in the case of branch banks or branches as depositories, not to exceed in the aggregate the capital and surplus of the parent bank, but in no case exceeding ninety per cent of the value of the securities deposited by it, described in subdivision (1) in section 5549, nor seventy-five per cent of the value of the securities described in subdivisions (2), (3), (4) and (5) of section 5549, nor the amount prescribed by the state finance committee, if any be prescribed: *Provided, however,* That the aggregate amount of money so on deposit at any time may equal ninety per cent of the value of the securities deposited, described in subdivision (1) of section 5549, and/or seventy-five per cent of the value of the securities deposited de-

Not liable for loss.

Limit of amount on deposit.

scribed in subdivisions (2), (3), (4) and (5) of section 5549, and: *Provided*, That in the event repayment of deposits in any such depository is insured by the federal deposit insurance corporation, or by any other corporation, agency or instrumentality organized under and acting under and pursuant to the laws of the United States of America, and authorized to insure the repayment of bank deposits, said depository shall be required to deposit securities only to the amount necessary to secure the excess of the moneys on deposit with it over the amount covered by such insurance.

Repayment
of deposits.

Passed the House March 11, 1935.

Passed the Senate March 14, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 140.

[S. B. 118.]

AGRICULTURAL AND VEGETABLE SEEDS.

AN ACT relating to agricultural and vegetable seeds and amending sections 9, 10 and 16 of chapter 183 of the Laws of 1919 as amended, and section 8 of chapter 153 of the Laws of 1921, and repealing chapter 166 of the Laws of 1929, and making an appropriation for administrative expenses.

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

SECTION 1. That section 9 of chapter 183 of the Laws of 1919, as amended by section 3 of chapter 153 of the Laws of 1921, as amended by section 2 of chapter 137 of the Laws of 1923 (section 2818 of Remington's Revised Statutes) be amended to read as follows:

Amends
§ 9, ch. 183,
Laws of
1919, as
amended.

Section 9. No person shall sell, offer or expose for sale or distribution for the purpose of seeding, any agricultural seeds as herein defined, which shall

Regulation
of sale of
seeds.

Five to pound.

contain more than five (5) to the pound of the following weed seeds:

Weed seeds.

Quack grass (*Agropyron repens*), Dodder (*cuscuta species*), fanweed (*thlaspi arvense*), perennial sow thistle (*sonchus arvensis*) and poverty weed (*iva axillaris*), or shall contain any seeds of bindweed or wild morning glory (*convolvulus species*), Canada thistle (*cirsium arvense*), or corn cockle (*agrostemma githago*).

Amends § 10, ch. 183, Laws of 1919, as amended.

SEC. 2. That section 10 of chapter 183 of the Laws of 1919, as amended by section 4 of chapter 153 of the Laws of 1921, as amended by section 3 of chapter 137 of the Laws of 1923 (section 2819 of Remington's Revised Statutes) be amended to read as follows:

Sale of seeds.

Section 10. a. No person shall sell, offer or expose for sale or distribution for the purpose of seeding any agricultural seeds as herein defined which shall contain more than ninety (90) to the pound, of the following weed seeds:

Ninety to pound.

Description.

Russian thistle (*salsola kali*), charlock (*brassica arvensis*), Jim Hill mustard (*sisymbrium altissimum*), buckhorn plantain (*plantago lanceolata*), darnel (*lolium temulentum*), and sheep sorrel (*rumex acetosella*), or more than fifteen (15) to the pound of wild oats (*avena fatua*) in the seeds of cereals, vetches or peas.

Weed seeds.

b. Weed seeds of any other kind than those mentioned in section 2818 and section 2819, paragraph (a), when found in any sample of agricultural seed, shall be classed as impurities therein and when presented in quantities exceeding two per cent (2%) of the sample either singly or in combination, the approximate percentage of each shall be stated on the label attached to the container or stamped on the container itself.

Impurities.

Approximate percentage.

Director of agriculture.

The director of agriculture may make regulations determining the species of noxious weeds which shall

be included with those mentioned in section 2818 or section 2819, paragraph (a). Noxious weeds.

SEC. 3. That section 16 of chapter 183 of the Laws of 1919, as amended by section 7 of chapter 153 of the Laws of 1921, as amended by section 5 of chapter 137 of the Laws of 1923 (section 2825 of Remington's Revised Statutes) be amended to read as follows: Amends § 16, ch. 183, Laws of 1919, as amended.

Section 16. It shall be the duty of the said director of agriculture, either by himself or his inspectors or assistants, to inspect, examine, and take samples of any agricultural seeds stored, sold, offered or exposed for sale or distribution within this state for seeding purposes, at such time, and place, and to such extent as he may determine. The director, supervisor, or inspectors, or assistants shall have free access at all reasonable hours upon and into any vessels, ferries, premises or structures, to make examination of any agricultural seeds whether such seeds are upon the premises of the owner or consignee of such seeds or on the premises or in the possession of any warehouse, elevator, railway or steamship company; and he is hereby given authority in person or by his inspectors or assistants upon notice to the dealer, his agent or representative of any warehouse, elevator, railway or steamship company, if present, to take for analysis a sample of such agricultural seeds from a parcel, package, lot or other container or number of parcels, packages, lots, or other containers; said sample shall be thoroughly mixed and divided into two samples of at least two ounces each and securely sealed. One of said samples shall be left with, or on the premises of the vendor or party in interest, and the other retained by said director of agriculture or his agent for analysis. Duties of director.

Inspection.

Analysis of sample.

The said director, supervisor, inspector and assistants shall be vested with all necessary powers Vest with necessary powers.

for the proper execution of their duties, including all action or procedure needful to secure evidence of fraud and dishonest dealing in or the fraudulent advertising of seed.

Violation.

Prosecutions for violation of this act shall be brought in the proper court by the prosecuting attorney of the county in which said violation occurred, upon complaint of the director, supervisor, inspectors or assistants.

Monies to general fund.

All moneys received from license fees, fines, costs imposed and recovered under the provisions of this act shall be paid to the director of agriculture, or his agents, and by him paid into the state treasury to the credit of the general fund to be used to assist in defraying costs of inspection and analysis and grading of agricultural and vegetable seeds under the provisions of this act.

Aid of attorney general.

The director, supervisor, or inspectors shall have the power whenever he shall deem it necessary to call upon the attorney general for aid in the prosecution of all cases arising under the provisions of this act.

Violation of act.

Whoever violates any of the provisions named in this act, or who shall attempt to interfere with the inspectors or assistants in the discharge of the duties named herein, shall be guilty of a misdemeanor and upon conviction shall be fined not less than twenty-five dollars (\$25.00) and costs for the first offense and not less than one hundred dollars (\$100.00) and costs for the second or any subsequent offense.

Penalty.

Amends § 8, ch. 153, Laws of 1921, as amended.

SEC. 4. That section 8 of chapter 153 of the Laws of 1921, as amended by section 6 of the Session Laws of 1923, (section 2827 of Remington's Revised Statutes) be amended to read as follows:

Section 8. It shall be unlawful for any person, firm or corporation to engage in, conduct, or carry on the business of selling, dealing in or importing in

to this state for sale or distributing any agricultural or vegetable seeds, without first having obtained from the director of agriculture and having in force a license so to do. A separate license shall be obtained for each regular place of business. The license fee for each place of business shall be ten dollars (\$10.00).

License required.

Fee.

Provided that no license shall be required from merchants selling only seeds in sealed packages of eight (8) ounces or less and which have been packed and sealed by a licensed seedman when the package bears the name and address of the licensee. All licenses shall bear the date of issue and shall expire on the first day of July next following the date of issue. The director of agriculture may publish from time to time, in bulletins or reports, a list of those licensed under this act. All moneys collected under this act shall be paid into the general fund of the state treasury.

Exceptions.

Date of issue.

Bulletins.

General fund.

SEC. 5. There is hereby appropriated out of the general fund of the state treasury the sum of eighteen thousand dollars (\$18,000) to be available to the director of agriculture for administrative expenses under this act but in no case to exceed the receipts thereunder. *Provided, however,* The state auditor may anticipate the receipts and issue warrants to cover the same in any amount not to exceed two thousand dollars (\$2,000).

Appropriation.

SEC. 6. That chapter 166 of the Laws of 1929 be and it is hereby repealed.

Repeal of ch. 166, Laws of 1929.

Passed the Senate March 5, 1935.

Passed the House March 14, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 141.

[S. S. B. 257.]

WASHINGTON STATE INDUSTRIAL RECOVERY ACT.

AN ACT to encourage state and national industrial recovery by cooperating with the national government in fostering fair competition, to establish standards of fair competition in trade and industry, providing penalties for violations of this act, declaring an emergency and repealing chapter 50, Laws of Extraordinary Session 1933.

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

National
emergency.

Statewide
emergency.

Purpose
of act.

Cooperation.

SECTION 1. The existence of a national emergency productive of widespread unemployment, and disorganization of industry, which burdens interstate and foreign commerce, affects the public welfare, and undermines the standards of living of the American people is hereby recognized, and it is hereby declared that such national emergency contributes to the existence of a similar statewide emergency productive of similar conditions in this state, which affect the industry and commerce of this state and the welfare of its citizens, and that the existence of the statewide emergency contributes to the existence of the national emergency. It is hereby declared to be the purpose of this act and the policies of this state, to supplement and to cooperate in effectuating national policy, to meet the emergency, to insure uniformity of state regulation of commerce with national regulation, to remove obstructions to the free flow of commerce which tend to diminish the amount thereof, and to provide for the general welfare; by promoting the organization of industry for the purpose of cooperative action among trade groups, by inducing and maintaining united action of labor and management under adequate governmental sanctions and supervision, by eliminating unfair competitive practices, by promoting the full-

est possible utilization of the present productive capacity of industries, by avoiding undue restriction of production (except as may be temporarily required), by increasing the consumption of industrial and agricultural products by increasing purchasing power, by reducing and relieving unemployment, by improving standards of labor, and otherwise rehabilitating industry and conserving natural resources. The foregoing policies shall be the standards for, and limitations upon the exercise by the governor of powers provided for in the subsequent sections of this act.

Increasing purchasing power.

Standards and limitations.

SEC. 2. National codes of fair competition, agreements, orders, rules and regulations now in effect for trades or industries or sub-divisions thereof are presumed to effectuate the policy and requirements of this act, and shall be effective as state codes and as standards of fair competition for such trades or industries or sub-divisions thereof in all transactions within the State of Washington with the same force and effect as if applied for and approved pursuant to section 3 hereof, and any violation of such standards shall be deemed an unfair method of competition and a violation of this act.

National codes.

State codes.

Violation.

SEC. 3. (a) Upon application to the governor by one or more trade or industrial associations or groups, the governor shall approve a code or codes of fair competition for the trade or industry, or subdivision thereof, represented by the applicant or applicants, if the governor, after such hearing as he may deem necessary, finds: (1) That such associations or groups impose no inequitable restriction on admission to membership therein, and are truly representative of such trades or industries or subdivisions thereof, and (2) that such codes are not designed to promote monopolies or to eliminate or oppress small enterprises and will not operate to discriminate against them, and will tend to effectu-

Governor's approval of codes.

No restriction on membership.

Monopolies.

ate the policy of this act: *Provided*, That such code or codes shall not permit monopolies or monopolistic practices: *And provided further*, That where such code or codes affect the services and welfare of persons engaged in other steps of the economic process, nothing in this section shall deprive such persons of the right to be heard prior to approval of such code or codes: *And provided further*, That such code, or codes, except as to administrative provisions, conforms to the corresponding national code of fair competition or agreement adopted as provided in sections 2 and 6 of this act upon all matters which are the subject of provisions of such national code or agreement, and that the administrative provisions do not provide for any agency duplicating, overlapping or conflicting with any provided for in such national code or agreement, and that no provision is contained therein for assessing costs of code administration on members of the trade or industry or subdivision thereof if assessment of costs of code administration is provided for in such national code or agreement. The governor may as a condition of his approval of any code impose such other conditions (including requirements for the making of reports and the keeping of accounts), for the protection of consumers, competitors, employees, and others, and in furtherance of the public interest, and shall provide such exceptions to and exemptions from the provisions of such code as he finds necessary to effectuate the policy and requirements herein declared: *Provided*, That where there is a corresponding national code adopted as provided in sections 2 and 6 of this act he shall impose conditions and provide exceptions and exemptions to maintain the conformity of such code and of his approval thereof with corresponding conditions, exceptions and exemptions in and under such corresponding

Right of a hearing.

In conformity with national code.

Governor may impose other conditions.

Governor may provide exceptions and exemptions.

national code and the order of approval thereof respectively, so adopted.

(b) Every code of fair competition approved by the governor under the provisions of this act shall contain the following conditions: (1) That employees shall have the right to organize and bargain collectively through representatives of their own choosing, and shall be free from the interference, restraint, or coercion of employers of labor, or their agents, in the designation of such representatives or in self-organization or in other concerted activities for the purpose of collective bargaining or other mutual aid or protection; (2) that no employee, and no one seeking employment, shall be required as a condition of employment to join any company union or to refrain from joining, organizing, or assisting a labor organization of his own choosing; (3) that employers shall comply with the maximum hours of labor, minimum rates of pay, and other conditions of employment approved or prescribed by the governor.

Code of fair competition, contents of.

(c) Every such code shall further specify and prohibit any unfair methods of competition, unjust, unreasonable, improper, insufficient, inefficient, or inadequate method or methods of carrying on said trade or industry, and any practices which will tend to demoralize trade or industry, oppress or prejudice employees, increase unemployment, lower standards of labor, obstruct or impede the rehabilitation of industry or in any other manner tend to defeat the carrying out of the declared purposes of this act.

Prohibition of unfair methods.

(d) The governor shall prescribe such orders, rules and regulations as he finds necessary to carry out the purposes and provisions of this act, and to maintain conformity of such codes to the corresponding national codes and agreements adopted as provided in sections 2 and 6 of this act, and any vio-

Governor to prescribe rules and regulations.

lation of such order, rule or regulation shall be a violation of this act.

Governor
may cancel
or modify.

(e) The governor may from time to time, after such hearing as he may deem necessary, cancel or modify any code, order, approval, rule or regulation approved or issued by him to effectuate the policy herein declared or to maintain conformity to the corresponding national code, agreement, order, approval, rule or regulation, and to national legislation designed to effectuate policies corresponding to those set forth in section 1 of this act, and such code of fair competition approved by the governor shall contain an express provision to this effect, in lieu of any similar corresponding provisions in the corresponding national code, if any.

Approval
by
governor.

(f) When any existing national code of fair competition or agreement shall have been amended, or any additional national code shall have become effective in accordance with the provisions of any national legislation, the governor shall within twenty (20) days after filing with him of an application for adoption of same, after such hearing as he may deem necessary, approve said code, agreement or amendment by order based upon findings that such application and code, agreement or amendment conform to the requirements of subdivisions (a), (b), and (c) of this section, or shall upon his own motion or upon petition of any person affected by such code, agreement or amendment, suspend the effective date thereof pending hearing. If said code, agreement or amendment be so suspended the governor shall enter upon a hearing concerning said code, agreement or amendment, and upon conclusion of such hearing shall make findings of fact and enter an order based thereon approving or rejecting, in whole or in part, said code, agreement or amendment. Said code, agreement or amendment shall become effective upon approval by the governor: *Pro-*

Suspension.

Code
effective
when.

vided, however, That if said code or amendment is suspended the findings and order herein provided to be made shall be entered within thirty (30) days from the date of suspension thereof. Thirty days.

(g) Hearings provided in this act may be conducted by the governor personally or by his representative or any agency appointed or designated by him for that purpose. Any representative of the governor conducting a hearing in any proceeding shall, upon conclusion thereof, submit to the governor proposed findings of fact and order to be entered in such proceeding, together with the exhibits and a transcript of the testimony received at such hearing: *Provided, however,* That the governor may, in lieu of a transcript, direct that an abstract of testimony be submitted, such abstract to be certified by such representative as a full, true and correct abstract of such testimony. The governor is authorized thereupon to adopt or reject, in whole or in part, said proposed findings of fact and order and to make such findings of fact and order, based upon the testimony and exhibits received at said hearing, as he may deem just and proper in the premises to carry out the declared purposes of this act. Hearings :
conduction
of.

(h) After the governor shall have approved any code or amendment or part thereof or shall have prescribed any order, rule or regulation as herein provided, the same shall be filed with the director of labor and industries, and the provisions thereof shall be the standards of fair competition for such trade or industry or subdivision thereof in all transactions within the State of Washington, and any violation of such standards shall be deemed an unfair method of competition and a violation of this act. Code or
amendment
filed with
director of
labor and
industries.

Violation.

SEC. 4. Every code, rule, order or regulation, approved, issued or promulgated by the governor under the provisions of this act may be reviewed as provided in the laws of this state governing writs May be
reviewed
upon
petition.

of review upon petition filed by any person, (including, but without limitation, any code authority or its authorized representative) in the superior court for Thurston county within ten days after said code, rule, order or regulation shall have been filed with the director of labor and industries.

Ten days
after filing.

SEC. 5. Any code authority, or its duly authorized representative, administering a national code of fair competition effective under this act as a state code shall have powers and duties for the administration of such code corresponding to the powers and duties vested in it as a code authority for the administration of a national code. When a state code, or a national code effective as a state code, contains provisions for the levy of assessments upon members of the trade or industry of subdivisions thereof, to support the administration of said code and such levy has been duly approved pursuant to the provisions of the applicable code, orders, rules and regulations, the code authority, or its representative, administering such code is empowered to levy such assessment against all members of such trade or industry or subdivision thereof engaged in business, whether interstate or intrastate, within the State of Washington and to institute actions for the collection thereof in its own name in the courts of this state having jurisdiction over the amount involved: *Provided, however,* That no person who shall have paid any assessment levied under the provisions of a national code adopted as a state code, or who shall have been duly exempted from such payment, shall be liable for the same assessment by reason of such adoption.

Powers and
duties for ad-
ministration
of code.

Levy of
assessments.

Collection
of.

Liability.

SEC. 6. Agreements, as hereinafter defined and adopted as herein provided are presumed to effectuate the policies declared in section 1 of this act and shall be effective as the standards of fair competition for the persons, organizations, or groups,

Effective as
standards of
fair competi-
tion.

parties thereto in all transactions within the State of Washington, and any violation of any such standards shall be deemed an unfair method of competition and a violation of this act. Violation.

SEC. 7. (a) Any person who shall violate any national code of fair competition adopted as herein provided or any provision of this act shall upon conviction thereof be subject to a fine of not more than five hundred (\$500.00) dollars for each offense, and each day such violation continues shall be deemed a separate offense. A judgment of conviction or acquittal on the merits under the laws of the United States shall be a bar to any prosecution hereunder for the same act or acts. Acquittal on the ground that the defendant was not engaged in a transaction subject to federal regulation shall not be deemed an acquittal on the merits for the purpose of this section. Violation. Penalty.

(b) Any person whose interest may be affected, including, but without limitation, any code authority or its duly authorized representative, the attorney-general or any prosecuting attorney of the state, may institute a suit to prevent and restrain any violation of this act. The superior courts of this state shall have jurisdiction of such suits. Attorney general or prosecuting attorney.

(c) It shall be the duty of the attorney general and also of the several prosecuting attorneys of this state to enforce this act by proceedings as herein provided for, to be brought in the name of the state: *Provided, however,* That nothing herein contained shall be construed as abridging the right of any person to institute any suit or action under the provisions of subdivision (b) of this section. Enforcement of act.

SEC. 8. Any employer subject to the provisions of any code of fair competition or agreement who pays an employee wages at a rate below the minimum provided for therein shall be liable to pay and shall pay to any such employee the difference be- Liability of employer.

Payments.

tween the wages actually received by such employee and those to which such employee would have been entitled if paid at the minimum rate provided for by such code or agreement, and such employee may bring an action to recover such sum. In any such action the employer shall be liable to pay and shall pay in addition to the costs now allowed by law reasonable attorney fees to be set by the court together with a per diem allowance to plaintiff for attendance in court equal to the daily rate of wage found due such employee.

Copy admissible in evidence.

SEC. 9. Any copy of a national code of fair competition, any amendment thereof or any order, rule or regulation relating thereto, and any agreement which bears the imprint of the United States Government Printing Office, Washington, D. C., or of the state printer, shall be admissible in evidence in the courts of this state, without certification or exemplification of any kind, as prima facie evidence of the contents of the original.

Utilize national agencies.

SEC. 10. To effectuate the policy and requirements of this act, the governor is hereby authorized, with the consent of the national government to utilize such national agencies, officials and employees and to consent to the utilization of such state and local officers and employees by the president and agencies of the United States as the governor may deem necessary for the administration of national codes of fair competition and agreements insofar as they are effective in this state under this act.

Certified bids.

SEC. 11. (a) In furtherance of the purposes of this act all invitations to bidders hereafter made by this state, any political subdivision thereof, or any municipal corporation, by any institution, agency, or department of any of them, shall contain a provision to the effect that no bid shall be considered unless it is accompanied by a certificate, duly executed by the

bidder, stating that the bidder is complying with and will continue to comply with each approved code of fair competition to which he is subject, or, if he is engaged in any trade or industry for which there is no such code, stating that as to such trade or industry he has become a party to and is complying with and will continue to comply with an agreement as hereinafter defined. All contracts and purchase orders authorized by this state or any political subdivision thereof, or any municipal corporation, or by any department, agency or institution of any of them, shall contain a provision to the effect that the party awarded any such contract or purchase order shall comply with each approved code of fair competition to which he is subject and if engaged in a trade or industry for which there is no such code, then as to such trade or industry, with an agreement as aforesaid, and a provision to the effect that such party, in the fulfillment of such contracts or purchase orders, shall require certificates that all articles, materials, services and supplies used therein have been mined, produced, manufactured or supplied in full compliance with the applicable codes of fair competition or with an agreement as aforesaid.

Contracts
and purchase
orders.

(b) Any person who shall make or procure or cause to be made or procured any false certificate in this section provided to be made or procured shall be guilty of a violation of this act, and in event of any such false certificate by any such person, any contract, subcontract or purchase order to which he is party, in connection with which such false certificate is made or procured, shall be cancelled by the other party thereto.

False
certificates.

Violation.

Sec. 12. This act shall not apply to agricultural, horticultural or viticultural industries, or any parts or subdivisions thereof: *Provided*, That any such industry or subdivision thereof may upon the approval of 65% of the volume of business and 51%

Exceptions.

of the persons, firms or corporations engaged in such industry or subdivision thereof make application to the governor for a code of fair competition as provided in this act: *Provided*, That the provisions of this section shall not apply to the owner or operator of any motor vehicle operated for hire, or to the livestock, or meat packing industries, or to the oyster industry: *Provided, further*, That this act shall not be construed to modify, repeal, amend, or effect [affect] any of the provisions of the Washington agricultural adjustment act.

Does not affect Washington agricultural adjustment act.

In effect until.

SEC. 13. This act shall remain in effect until and including June 30, 1937.

Defining: "national code of fair competition."

SEC. 14. As used in this act: The term "national code of fair competition" means a code of fair competition which has been or may be approved, issued or prescribed by the president of the United States or by any national agency duly authorized for that purpose, as the standards of fair competition for any trade, industry, or subdivision thereof, if such code meets the requirements set forth in the clauses numbered (1) and (2) of subdivisions (a) and the clauses numbered (1), (2), and (3) of subdivision (b) and subdivision (c) of section 3 of this act, and said term includes any limited code of fair competition so approved, issued or prescribed.

"Agreement."

The word "agreement" means any agreement which the president of the United States, or any national agency duly authorized for the purpose, has entered into with, or approved between and among, persons engaged in a trade or industry, labor organizations and trade or industrial organizations, or groups, relating to any trade or industry, to aid in effectuating the policy of this act, if such agreement meets the requirements set forth in clauses numbered (1), (2) and (3) of subdivision (b) and subdivision (c) of section 3 of this act.

The term "code of fair competition," "limited code of fair competition" or "agreement" include all supplements, amendments, modifications, exemptions and exceptions and all orders, rules and regulations applying to such code or agreement, or affecting its application or construction.

"Code of fair competition."
"Limited code of fair competition."
"Agreement."

The word "person" includes, but without limitation, any individual, partnership, association, trustee, receiver, assignee for the benefit of creditors, or corporation.

"Person."

The word "conformity" means the imposition of identical duties, obligations, rights, and powers by the use of identical language, as near as may be.

"Conformity."

SEC. 15. If any provision of this act or the application thereof to any person or circumstance is held invalid, the remainder of this act, and the application of such provision to other persons or circumstances, shall not be affected thereby.

Partial invalidity.

SEC. 16. This act may be known and cited as the Washington Industrial Recovery Act.

Washington industrial recovery act.

SEC. 17. That chapter 50, Laws of Extraordinary Session, 1933, be, and it is hereby repealed, but such repeal shall not be construed or operate to abate any action heretofore instituted in any court of this state under said chapter 50, and all said actions shall be prosecuted and judgment rendered as though said chapter 50 were in full force and effect.

Repeals ch. 50, Laws of 1933.

Exception.

SEC. 18. This act is necessary for the immediate preservation of the public peace, health and safety, for the support of the state government and its existing public institutions and shall take effect immediately upon approval by the governor.

Effective immediately.

Passed the Senate March 5, 1935.

Passed the House March 13, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 142.

[S. B. 267.]

MINES AND MINING.

AN Act relating to the organization and administration of the state government and mines and mining, providing for the appointment of certain officers and defining their powers and duties.

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

- | | |
|---|---|
| Name of act. | SECTION 1. This act shall be known and may be cited as the Mines and Mining Act and the duty of administering the same shall devolve upon the director of conservation and development hereinafter referred to as director. |
| Director of conservation and development. | |
| Mining engineer to supervise and enforce. | The director shall appoint a competent mining engineer having practical knowledge of the mineral resources and potential possibilities for development of the mining industry who shall have charge and supervision of the enforcement of this act. |
| Duties of director. | SEC. 2. It shall be the duty of the director: |
| Statistics. | 1. To collect, compile, publish and disseminate statistics and information relating to mining, milling and metallurgy; |
| Special studies. | 2. To make special studies of the mineral resources and industries of the state; |
| Exhibits. | 3. To collect and assemble an exhibit of mineral specimens, both metallic and non-metallic, especially those of economic and commercial importance, such collection constituting the museum of mining and mineral development; |
| Library. | 4. To collect and assemble a library pertaining to mining, milling and metallurgy of books, reports, drawings, tracings and maps and other information relating to the mineral industry and the arts and sciences of mining and metallurgy; |

5. To make a collection of models, drawings and descriptions of the mechanical appliances used in mining and metallurgical processes;

Models.

6. To issue bulletins and reports with illustrations and maps with detailed description of the natural mineral resources of the state;

Bulletins and reports.

7. To preserve and maintain such collections and library open to the public for reference and examination and maintain a bureau of general information concerning the mineral and mining industry of the state and to issue from time to time at cost of publication and distribution such bulletins as may be deemed advisable relating to the statistics and technology of minerals and the mining industry;

For public use.

8. To make determinative examinations of ores and minerals, and consider such other scientific and economical problems relating to mining and metallurgy;

Determinative examinations.

9. To cooperate with all departments of the state government, state educational institutions, the United States geological survey and the United States bureau of mines. It shall be the duty of all departments of the state government and educational institutions to render full cooperation to the director in compiling useful and scientific information relating to the mineral industry within and without the State of Washington, without cost to the department of conservation and development.

Cooperation with state departments.

SEC. 3. The director is authorized to receive on behalf of the state, for the use and benefit of mining and mineral development, gifts, bequests, devices and legacies of real or personal property and to use the same in accordance with the wishes of the donors and to manage, use and dispose of the same for the best interests of mining and mineral development.

Receiver of gifts, donations, bequests, etc.

SEC. 4. The director may, from time to time, prepare special collections of ores and minerals representative of the mineral industry of the state to be

Special collections.

displayed or used at any world fair, exposition, mining congress or state exhibition, in order to promote information relating to the mineral wealth of the state.

Passed the Senate March 11, 1935.

Passed the House March 14, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 143.

[S. B. 274.]

TAXING DISTRICT RELIEF ACT.

AN ACT relating to taxing districts, as defined in chapter IX of the act of congress entitled "An act to establish a uniform system of bankruptcy throughout the United States," approved July 1, 1898, as amended, and to assessments or taxes levied or to be levied upon lands therein, enabling such districts to obtain the relief provided in said chapter IX, validating petitions and proceedings under or in contemplation of proceedings under said chapter IX, and declaring an emergency.

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

Act cited
as.

SECTION 1. This act may be cited as the Taxing District Relief Act.

Refunding of
debts of
taxing
districts.

SEC. 2. The purpose of this act is to facilitate and permit taxing districts which are unable to meet their debts either in their present amount and/or at the time they fall due, to obtain relief by the readjustment of such debts as provided for by the act of congress hereinafter referred to, by supplementing the powers of those taxing districts for which refunding of debts is provided for by existing statutes, and by providing a method of refunding of debts for those taxing districts for which no method of refunding such debts has heretofore been pro-

vided, and by other provisions appropriate to such purposes.

This act shall not be construed as in anywise limiting the powers of the Federal courts to grant relief as provided for in said act of congress.

Shall not limit powers of Federal courts.

SEC. 3. For the purposes of this act a "taxing district" is defined to be a "taxing district" as described in section 80 of chapter IX of the act of congress entitled "An act to establish a uniform system of bankruptcy throughout the United States," approved July 1, 1898, as amended, to-wit:

Defining "taxing district."

"Any municipality or other political subdivision of any state, including (but not hereby limiting the generality of the foregoing) any county, city, borough, village, parish, town, or township, unincorporated tax or special assessment district, and any school, drainage, irrigation, reclamation, levee, sewer, or paving, sanitary, port, improvement or other district (hereinafter referred to as a 'taxing district')."

Said act of congress and acts amendatory thereof and supplementary thereto, as the same may be amended from time to time, are herein referred to as the "Federal bankruptcy act."

"Federal bankruptcy act."

SEC. 4. All powers herein granted to taxing districts in State of Washington may be exercised by such districts. If a taxing district has no officers of its own, such powers may be exercised in its behalf by the officer or officers, board, council or commission having the power to contract in behalf of such district or to levy special assessments or special taxes within such district.

Exercising of powers granted.

SEC. 5. Any taxing district in the State of Washington is hereby authorized to file the petition mentioned in section 80 of chapter IX of the Federal bankruptcy act.

Taxing district may file petition.

Authoriza-
tion
necessary
to file
petition.

SEC. 6. Before the filing of any petition referred to in section 5 hereof, such taxing district shall adopt a resolution authorizing the filing thereof and authorizing its duly and regularly elected or appointed attorney or special counsel duly appointed for such purpose to file the same and to represent it in the proceedings with respect thereto in the competent United States district court.

Must file
resolution
with court.

SEC. 7. No final decree or order of such United States district court confirming a plan of readjustment shall be effective for the purpose of binding such taxing district unless and until such taxing district files with such court a certified copy of a resolution of such taxing district, adopted by it or by the officer or officers, board, council or commission referred to in section 4 hereof, consenting to the plan of readjustment set forth or referred to in such final decree or order.

May take
any action
to carry out
readjust-
ment.

SEC. 8. Such taxing district is hereby authorized and empowered to take any and all action necessary to carry out any plan of readjustment contemplated in said petition, or as the same may be modified from time to time, notwithstanding any other provisions of law. In case of the refunding of debts of irrigation districts, diking or drainage improvement districts, general debts of cities, or debts of other taxing districts for the refunding of which provision is already made under existing statutes, such refunding shall be had and done as provided for in such existing statutes, except that the tenor and character of the refunding bonds and the assessments levied to meet such bonds may be modified to conform to the capacity of the taxing district, or the individual lots, tracts, or parcels of real property therein, to meet and carry the charges, both direct and contingent, against them, as found and set forth in the plan of readjustment and decree of court; and except also as such existing provisions

Existing
statutes.

of law may be otherwise supplemented by such plan of readjustment or the provisions of this act.

SEC. 9. Such taxing district shall have power to consummate the plan of readjustment, as adopted by the court's decree and approved by it as aforesaid, and if such plan, as approved by such decree, so requires, may, for such purpose, exercise any of the following powers:

Powers of district.

a. Cancel in whole or in part any assessments or any interest or penalties assessed thereon which may be outstanding and a lien upon any property in such taxing district, as and when such assessments are replaced by the readjusted or revised assessments provided for in the plan of readjustment approved by such decree.

Cancel assessments, interest, penalties or liens.

b. Issue refunding bonds to refund bonds theretofore issued by such taxing district. Such refunding bonds shall have such denominations, rates of interest and maturities as shall be provided in such plan of readjustment and shall be payable by special assessments or by general taxes, according to the nature of the taxing district, in the manner provided in such plan of readjustment and decree.

Issue refunding bonds.

c. Apportion and levy new assessments or taxes appropriate in time or times of payment to provide funds for the payment of principal and interest of such refunding bonds, and of all expenses incurred by such taxing district in filing the petition mentioned in section 5 hereof, and any and all other expenses necessary or incidental to the consummation of the plan of readjustment.

Levy new assessments.

In the case of special assessment districts for the refunding of whose debts no procedure is provided by existing laws, such assessments shall be equitably apportioned and levied upon each lot, tract or parcel of real property within such taxing district, due consideration being given to the relative extent to which the original apportionments upon the various lots,

New assessments equitably apportioned.

tracts or parcels of real property within such taxing district have already been paid and due consideration also being given to the capacity of the respective lots, tracts or parcels of real property to carry such charges against them. Before levying or apportioning such assessment such taxing district or the officer or officers, board, council or commission mentioned in section 4 hereof shall hold a hearing with reference thereto, notice of which hearing shall be published once a week for four consecutive weeks in the newspaper designated for the publication of legal notices by the legislative body of the city or town, or by the board of county commissioners of the county within which such taxing district or any part thereof is located, or in any newspaper published in the city, town or county within which such taxing district or any part thereof is located and of general circulation within such taxing district. At such hearing every owner of real property within such taxing district shall be given an opportunity to be heard with respect to the apportionment and levy of such assessment.

Shall hold hearing.

Publish notice at.

Supplemental assessments.

d. In the case of special assessment districts, of cities or towns, provide that if any of the real property within such taxing district shall not, on foreclosure of the lien of such new assessment for delinquent assessments and penalties and interest thereon, be sold for a sufficient amount to pay such delinquent assessments, penalties and interest, or if any real property assessed was not subject to assessment, or if any assessment or installment or installments thereof shall have been eliminated by foreclosure of a tax lien or made void in any other manner, such taxing district shall cause a supplemental assessment sufficient in amount to make up such deficiency to be made on the real property within such taxing district, including real property upon which any such assessment or any installment or in-

stallments thereof shall have been so eliminated or made void. Such supplemental assessment shall be apportioned to the various lots, tracts and parcels of real property within such taxing district in proportion to the amounts apportioned thereto in the assessment originally made under such plan of readjustment.

e. Provide that refunding bonds may, at the option of the holders thereof, be converted into warrants of such denominations and bearing such rate of interest as may be provided in the plan of readjustment, and that the new assessments mentioned in paragraph c and the supplemental assessments mentioned in paragraph d of this section may be paid in refunding bonds or warrants of such taxing district without regard to the serial numbers thereof, or in money, at the option of the person paying such assessments, such refunding bonds and warrants to be received at their par value in payment of such assessments. In such case such refunding bonds and warrants shall bear the following legend: "This bond (or warrant) shall be accepted at its face value in payment of assessments (including interest and penalties thereon) levied to pay the principal and interest of the series of bonds and warrants of which this bond (or warrant) is one without regard to the serial number appearing upon the face hereof."

Bonds may be converted into warrants.

Assessments may in bonds or warrants.

Inscription on bond or warrant.

f. Provide that all sums of money already paid to the treasurer of such taxing district or other authorized officer in payment, in whole or in part, of any assessment levied by or for such taxing district or of interest or penalties thereon, shall be transferred by such treasurer or other authorized officer to a new account and made applicable to the payment of refunding bonds and warrants to be issued under such plan of readjustment.

Funds made applicable to payment of bonds or warrants.

Treasurer
may buy
bonds.

g. Provide that such treasurer or other authorized officer shall have authority to use funds in his possession not required for payment of current interest of such bonds and warrants, to buy such bonds and warrants in the open market through tenders or by call at the lowest prices obtainable at or below par and accrued interest, without preference of one bond or warrant over another because of its serial number, or for any other cause other than the date and hour of such tender or other offer and the amount which the owner of such bond or warrant agrees to accept for it. In such case such refunding bonds and warrants shall bear the following legend: "This bond (or warrant) may be retired by tender or by call without regard to the serial number appearing upon the face hereof."

Inscription
on bond.

Moneys
remaining
after re-
tirement of
bonds or
warrants.

h. Provide that if, after the payment of all interest on refunding bonds and warrants issued under any plan of readjustment adopted pursuant to this act and chapter IX of the Federal bankruptcy act and the retirement of such bonds and warrants, there shall be remaining in the hands of the [t]reasurer or other authorized officer of the taxing district which issued such bonds and warrants money applicable under the provisions of this act to the payment of such interest, bonds and warrants, such money shall be applied by such treasurer or other authorized officer to the maintenance, repair and replacement of the improvements originally financed by the bonds readjusted under this act and the Federal bankruptcy act.

Exclusion of
powers not
herein
mentioned.

i. The above enumeration of powers shall not be deemed to exclude powers not herein mentioned that may be necessary for or incidental to the accomplishment of the purposes hereof.

Proceedings
heretofore
taken.

SEC. 10. In the event that any taxing district in the State of Washington, before this act takes effect, shall have filed or purported or attempted to file a

petition under the provisions of chapter IX of the Federal bankruptcy act, or shall have taken or purported or attempted to take any other proceedings under or in contemplation of proceedings under the provisions of said chapter IX, then and in every such case all acts and proceedings of such taxing district, in connection with such petition or proceedings, are hereby, to all intents and purposes, declared as legal and valid as though taken after the effective date of this act.

SEC. 11. This act and all its provisions shall be liberally construed to the end that the purposes hereof may be made effective. If any section, part or provision of this act shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the act as a whole, or of any section, provision or part thereof not adjudged invalid or unconstitutional.

Liberally
construed.

Partial
invalidity.

SEC. 12. This act is necessary for the immediate preservation of the public peace, health and safety, support of the state government and its existing public institutions, and shall take effect immediately.

Effective
immediately.

Passed the Senate March 7, 1935.

Passed the House March 14, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 144.

[S. B. 333.]

APPROPRIATION; DEPARTMENT OF HIGHWAYS.

AN ACT relating to public roads, making appropriations for salaries, wages and operations of the department of highways, for location, right of way, improvement, construction, reconstruction, maintenance, special maintenance and emergencies for primary roads; making appropriation for purposes specified in certain acts of congress and for miscellaneous purposes, prescribing the powers and duties of certain officers, making appropriations to counties and incorporated cities and towns for secondary roads and certain city streets, and for supervision; making appropriation for the state auditor; creating the highway equipment fund and making appropriation therefrom; defining terms and declaring that this act shall take effect immediately.

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

Appropriation for salaries, wages, operations.

Additional appropriation.

SECTION 1. For the department of highways in the office of the director of highways for salaries, wages and operations there is hereby appropriated from the motor vehicle fund for the biennium ending March 31, 1937 the sum of \$262,320.00, or so much thereof as shall be necessary: *Provided*, That in addition thereto and in the event that funds become available from the Federal government for construction, reconstruction or improvement of primary roads, secondary roads and/or city streets, the same to be expended under the direction of the director of highways, there is hereby appropriated from the motor vehicle fund for the biennium ending March 31, 1937 for salaries, wages and operations of the office of director of highways and/or district offices of the department of highways, an additional sum of \$145,000.00, or so much thereof as shall be necessary, but in no event to exceed 1½% of any such Federal funds allocated and expended.

Appropriation for district offices.

SEC. 2. For the department of highways in the district offices thereof for salaries, wages and opera-

tions there is hereby appropriated from the motor vehicle fund for the biennium ending March 31, 1937 the sum of \$361,825.00, or so much thereof as shall be necessary.

SEC. 3. For location, right of way, engineering, improvement, construction and reconstruction of primary roads, including the construction of bridges to form a part of primary roads, there is hereby appropriated from the motor vehicle fund for the biennium ending March 31, 1937 the sum of \$7,000,000.00: *Provided*, That this appropriation shall not exceed the receipts in said fund for said period.

Appropriation for construction, etc.

SEC. 4. To carry out the provisions of the Federal aid road act and the state act assenting thereto, (to be expended for that portion of work actually completed and chargeable to the Federal contributing fund under specific project agreements now executed or to be executed by state and Federal authorities; expenditures herefrom to be limited to anticipated reimbursements) there is hereby appropriated from the motor vehicle fund for the biennium ending March 31, 1937 the sum of \$20,000,000.00, or so much thereof as shall be necessary.

Appropriation to carry out Federal road act.

SEC. 5. For the maintenance of primary roads, including road signs, operation of bridges and ferries and similar purposes on primary roads, there is hereby appropriated from the motor vehicle fund for the biennium ending March 31, 1937 the sum of \$3,000,000.00, or so much thereof as shall be necessary.

Appropriation for maintenance, etc.

SEC. 6. For the special maintenance of primary roads, including extraordinary repairs and contingencies, there is hereby appropriated from the motor vehicle fund for the biennium ending March 31, 1937 the sum of \$1,350,000.00, or so much thereof as shall be necessary.

Appropriation for contingencies, etc.

Appropriation for emergencies.

SEC. 7. For emergencies to be limited to unforeseen damage to state highways and/or bridges by reason of catastrophes or acts of God, there is hereby appropriated from the motor vehicle fund for the biennium ending March 31, 1937 the sum of \$500,000.00, or so much thereof as shall be necessary.

Appropriation to be credited to counties, cities and towns.

SEC. 8. For the location, right of way, engineering, improvement, construction, reconstruction and maintenance of secondary roads and city streets and for payment of interest and principal of bonds in the manner provided by law, to be credited to the several counties and incorporated cities and towns for such purpose as by law provided, there is hereby appropriated from the motor vehicle fund for the biennium ending March 31, 1937 the sum of \$15,000,000.00, or so much thereof as shall become available, in no event to exceed a sum equal to three cents (3¢) per gallon on taxed motor vehicle fuel less all deductions provided by law.

Appropriation for supervision of expenditures on secondary roads, etc.

SEC. 9. For the department of highways for the supervision of expenditures upon secondary roads and city streets and other proper road purposes and other expenditures provided by law, there is hereby appropriated from the motor vehicle fund for the biennium ending March 31, 1937 the sum of \$105,000.00, or so much thereof as shall be necessary, in no event to exceed 1½% of the total amount accruing to the credit of the counties and incorporated cities and towns as by law provided and set aside for such supervision.

Creation of "highway equipment fund."

SEC. 10. There is hereby created in the state treasury a state fund to be known as the "highway equipment fund," the same to be used by the department of highways in the nature of a revolving fund to be expended for the repair, replacement and/or purchase of equipment (other than office and engineering equipment) used in the administration,

maintenance and construction of highways and other facilities and to be credited with a reasonable rental assessed upon the use of such equipment and against the proper appropriation chargeable for such rental. For the purpose of carrying out the provisions of this act and for the purpose of reimbursement and repayment to the motor vehicle fund of the sum of \$250,000.00 appropriated and advanced to the highway equipment fund therefrom, when and if there shall have been collected and paid into the highway equipment fund sufficient moneys to carry out the provisions of this act and reimburse the motor vehicle fund, there is hereby appropriated from the highway equipment fund for the biennium ending March 31, 1937, the sum of \$1,500,000.00 or so much thereof as shall be necessary.

Appropriation.

SEC. 11. For the state auditor there is hereby appropriated from the motor vehicle fund for the biennium ending March 31, 1937, the sum of \$7,500.00 or so much thereof as shall be necessary to cover all expense for the inspecting, examining and auditing of the books, accounts and records of the department of highways as provided by law.

Appropriation to auditor for audit.

SEC. 12. All sums in this act appropriated for use on primary roads and for the department of highways shall be expended by the director of highways as by law provided.

Funds expended as provided by law.

The words "salaries" and "wages" wherever used in this act, shall mean and include salaries of executive officers and employees of the department of highways, and all compensation for direct labor or personal service rendered to the department of highways.

Defining "salaries" and "wages."

The word "operations" whenever used in this act, shall mean and include necessary travelling expenses of officers and employees, and all expenses necessary for supplies, materials, services and main-

"Operations."

tenance of the department of highways, other than salaries and wages.

Effective
immediately.

SEC. 13. This act is necessary for the immediate preservation of public peace, health and safety, for the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the Senate March 13, 1935.

Passed the House March 13, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 145.

[S. B. 350.]

UNEMPLOYMENT COMPENSATION.

AN ACT providing for relief from involuntary unemployment, declaring the public policy of the state; providing contributions by employers and employees for an unemployment compensation fund defining conditions of eligibility for and regulating benefits; establishing a procedure for the settlement of benefit claims and providing for court review thereof; creating an unemployment compensation commission and defining the powers and duties thereof; accepting the provisions of the Wagner-Peyser Act of the United States government permitting reciprocal benefit arrangements with the states; providing penalties for the violation of the provisions of this act; making appropriations for the payment of the expenses in the administration thereof, and for the payment of claims out of the special funds established herein and for purposes specified or to be specified in certain acts of congress; this act shall become effective in the State of Washington from and after the enactment date of the Wagner-Doughton bill which is now before the Congress of the United States.

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

Act cited as.

SECTION 1. This act shall be known and may be cited as the "Unemployment Compensation Act."

Necessity
of this act.

SEC. 2. Whereas, economic insecurity due to unemployment is a serious menace to the health, morals and welfare of the people of this state; in-

voluntary unemployment is, therefore, a subject of general interest and concern which requires appropriate action by the legislature to prevent its spread and to lighten its burden which now so often falls with crushing force upon the unemployed worker and his family. Social security requires protection against this greatest hazard of our economic life. This can be provided only by application of the insurance principle of sharing the risks, and by the systematic accumulation of funds during periods of employment to provide benefits for periods of unemployment, thus limiting the serious social consequences of poor relief assistance. The State of Washington, therefore, exercising herein its police and sovereign power endeavors by this act to remedy the widespread unemployment situation which now exists and to set up safeguards to prevent its recurrence in the years to come. The legislature hereby declares that in its considered judgment the public good and the general welfare of the workers of the state require the enactment of this measure, for the compulsory setting aside of unemployment reserves to be used for the benefit of persons unemployed through no fault of their own, and that this act shall be liberally construed for the purpose of reducing involuntary unemployment and the suffering caused thereby to the minimum.

SEC. 3. The following words and phrases, as used in this act, shall have the following meanings unless the context clearly requires otherwise: Definitions.

1. "Benefit" means the money payable to an employee as compensation for his wage losses due to unemployment as provided in this act. "Benefit."

2. "Commission" means the unemployment compensation commission established by this act, or its authorized representative. "Commis-
sion."

“Contributions.”

3. “Contributions” means the money payments to the state unemployment compensation fund required by this act.

“Eligibility.”

4. “Eligibility.” An employee shall be deemed eligible for benefits for any given week of his partial or total unemployment, occurring subsequent to any required waiting period, only when he is not disqualified by any provision of this act from receiving benefits for such week of unemployment.

“Employee.”

5. “Employee” means any person employed by an employer subject to this act and in employment subject to this act.

“Employer.”

6. “Employer” means any person, partnership, association, corporation, whether domestic or foreign, or the legal representative, trustee in bankruptcy, receiver, or trustee thereof, or the legal representative of a deceased person who or whose agent or predecessor in interest has employed at least four persons in employment subject to this act within each of thirteen or more calendar weeks in the year 1935 or any subsequent calendar year: *Provided*, That such employment in 1935 shall make an employer subject on January 1, 1936, and such employment in any subsequent calendar year shall make a newly subject employer subject for all purposes as of January first of the calendar year in which such employment occurs. Whenever the word employer is written thus—“employer” it shall indicate an employer who is liable under the provisions of this act to make a contribution to the unemployment compensation fund in this act provided. In determining whether an employer of any person in the state employs enough persons to be an “employer” subject hereto, and in determining for what contributions he is liable hereunder, he shall, whenever he contracts with any contractor or subcontractor for any work which is a part of his usual trade, occupation, profession, or business, be deemed to employ all per-

Subject to act.

sons employed by such contractor of [or] subcontractor on such work, and he alone shall be liable for the contributions measured by wages paid to such persons for such work; except as any such contractor or subcontractor, who would in the absence of the foregoing provisions be liable to pay said contributions, accepts exclusive liability for said contributions under an agreement with such employer made pursuant to regulations promulgated by the commission. All persons thus employed by an employer of any person within the state, in all of his several places of employment maintained within the state, shall be treated as employed by a single "employer" for the purposes of this act: *Provided, moreover,* That where any person, partnership, association, corporation, whether domestic or foreign, or the legal representative, trustee in bankruptcy, receiver, or trustee thereof, or the legal representative of a deceased person, either directly or through a holding company or otherwise, has a majority control or ownership of otherwise separate business enterprises employing persons in the state, all such enterprises shall be treated as a single "employer" for the purposes of this act. Any "employer" subject to this act shall cease to be subject hereto only upon a written application by him and after a finding by the commission that he has not within any calendar week within the last completed calendar year employed four or more persons in employment subject hereto. Any employer of any person within the state not otherwise subject to this act shall become fully subject hereto, upon filing by such employer with the commission of his election to become fully subject hereto for not less than two calendar years, subject to written approval of such election by the commission.

Partnerships, corporations, etc.

Cease to be subject to act.

7. "Employment" means any employment in which all or the greater part of the person's work

"Employment."

within the continental United States is or was customarily performed within this state, under any contract of hire, oral or written, express or implied, whether such person was hired and paid directly by the employer or through any other person employed by the employer, provided the employer had actual or constructive knowledge of such contract. Such employment shall include the person's entire employment in all states, including the District of Columbia. In the case of all other persons employed partly in this state and partly in other states, the term "employment" shall include the employment of such persons to the extent prescribed by regulations adopted by the commission. *Provided*, Employment as defined herein shall not include services performed in the employ of a corporation, community chest fund, or foundation, organization [organized] and operated exclusively for religious, charitable, scientific, literary, or educational purposes, no part of the net earnings of which inures [inures] to the benefit of any private shareholder or individual.

Shall not include.

"Employment office."

8. "Employment office" means that free public employment office operated by the state or branch thereof nearest to the employee's place of residence or employment, unless otherwise prescribed by the commission.

"Full-time weekly wage."

9. An employee's "full-time weekly wage" means the weekly earnings such employee would average from his employment if employed at the "hourly rate of earnings" and for the "full-time weekly hours" applicable to such employee.

"Hourly rate of earnings."

a. The applicable "hourly rate of earnings" shall be determined by averaging the employee's actual earnings for at least one hundred hours of employment by his most recent employers.

"Full-time weekly hours."

b. An employee's "full-time weekly hours" shall mean the standard maximum weekly hours

which can lawfully be worked by the employee under the applicable federal code of fair competition or under any applicable state code specifying lower maximum weekly hours. Where there is no code applicable, the commission shall determine the employee's full-time weekly hours by averaging his weekly hours for all calendar weeks in at least the past three months in which he worked thirty hours or more, or by such equitable method as the commission may by general rule prescribe for determining a full-time standard of not less than thirty weekly hours of benefit purposes. In the case of any employee who is found by the commission, at the time he becomes eligible for benefits, to be unable by reason of physical disability or by reason of continuing personal obligations other than employment to work half the full-time weekly hours which prevail in such establishment for full-time employees, the commission shall determine his full-time weekly hours for benefit purposes by averaging his weekly hours for all weeks in at least the past three months in which he worked.

10. "Fund" means the unemployment compensation fund established by this act, to which all contributions and from which all benefits required under this act shall be paid. "Fund."

11. "Partial unemployment." An employee shall be deemed "partially unemployed" in any calendar week of partial work if he fails to receive in wages and/or any other pay for personal services, including net earnings from self-employment for such week at least one dollar more than the amount of weekly benefits for total unemployment he might receive if totally unemployed and eligible. "Partial unemployment."

12. "Payroll" means the total amount of all wages payable by the employer to his employees, commencing with wages payable for employment "Payroll."

occurring after the employer becomes newly subject to this act.

"Total unemployment."

13. "Total unemployment." An employee shall be deemed "totally unemployed" in any calendar week in which he performs no wage-earning services whatsoever, and for which he receives no wages, and no other pay for personal services, including net earnings from self-employment, and in which he cannot reasonably return to any self-employment in which he has customarily been engaged.

"Unemployment administration fund."

14. "Unemployment administration fund" means the unemployment compensation administration fund established by this act.

"Wages."

15. "Wages" means every form of remuneration for employment received by a person from his employer, whether paid directly or indirectly by the employer, including salaries, commissions, bonuses, and the reasonable money value of board, rent, housing, lodging, payments in kind, and similar advantages.

"Waiting-period unit."

16. "Waiting-period-unit" means a period for which no benefits are payable but during which the employee is in all other respects eligible, consisting of either one week of total unemployment or two weeks of partial unemployment, required as a condition precedent to the receipt of benefits for subsequent unemployment, as prescribed in this act.

"Week."

17. "Week" means calendar week.

"Week of employment."

18. "Week of employment" means each calendar week occurring at least one year after contributions first become generally due under this act from employers then subject hereto, and occurring after any probationary period or periods required hereunder within which the person in question performed any employment subject to this act for any employer subject to this act: *Provided, however,* That any week occurring within the customary school vaca-

Not applicable to school students.

tion periods in which an employer employed an employee who attended a school, college or university in the last preceding school term or quarter, shall not be counted as a "week of employment" in determining the benefit rights of such employee under this act.

SEC. 4. 1. There is hereby created the unemployment compensation fund, to be administered by the commission without liability on the part of the state beyond the amounts paid into and earned by the fund. This fund shall consist of all contributions and money paid into and received by the fund as provided by this act, of property and securities acquired by and through the use of monies belonging to the fund, and of interest earned upon the monies belonging to the fund.

Creation of unemployment compensation fund.

2. The fund shall be administered in trust and used solely to pay benefits, upon vouchers drawn on the fund by the commission pursuant to general commission rules and no other disbursement shall be made therefrom. Such rules shall be governed by and consistent with any applicable constitutional requirements, but the procedure prescribed by such rules shall be deemed to satisfy any and all statutory requirements for specific appropriation or other formal release by state officers of state monies prior to their expenditure which might otherwise be applicable to withdrawals from the fund.

Rules of administration.

3. The commission shall designate a treasurer of the fund, who shall pay all vouchers duly drawn upon the fund, in such manner as the commission may prescribe. He shall have custody of all monies belonging to the fund and not otherwise held or deposited or invested pursuant to this act. The treasurer shall give bond conditioned on the faithful performance of his duties as treasurer of the fund, in a form prescribed by statute or approved by the attorney general, and in an amount specified by the

Commission to designate treasurer.

Bond required.

commission and approved by the governor. All premiums upon bonds required pursuant to this section when furnished by an authorized surety company or by a duly constituted governmental bonding fund shall be paid from the unemployment administration fund. The treasurer shall deposit and/or invest the fund under the supervision and control of the commission, subject to the provisions of this act.

Under supervision of commission.

Contributions deposited in fund.

4. All contributions paid under this act shall upon collection be deposited in or invested in the obligations of the "unemployment trust fund" of the United States government or its authorized agent, so long as said trust fund exists, notwithstanding any other statutory provision to the contrary. The commission shall requisition from the unemployment trust fund necessary amounts from time to time.

Date contributions payable.

SEC. 5. 1. On and after the first day of January, 1936, contributions shall accrue and become payable by each "employer" then subject to this act. Thereafter contributions shall accrue and become payable by any new "employer" on and after the date on which he becomes newly subject to this act. The contributions required hereunder shall be paid by each "employer" in such manner and at such times as the commission may prescribe.

Three per cent of payroll.

2. The contributions regularly payable by each "employer" shall be an amount equal to three per centum of his payroll, except as otherwise provided in this act.

1936-1937 contributions: how determined.

3. The contributions payable by each "employer" for the calendar years 1936 and 1937 shall be determined as follows: (a) if the Federal reserve board's adjusted index of total industrial production averages, for the year ending September 30, 1935, not more than 84 per centum of its average for the years 1923-25, inclusive, the commission shall certify that fact to the secretary of

state, and each "employer" shall contribute for the calendar year 1936 an amount equal to 1 per centum of his payroll; (b) if such index averages, for such year, more than 84 per centum but less than 95 per centum of such earlier average, such fact shall be so certified, and each employer shall contribute for the calendar year 1936 an amount equal to 2 per centum of his payroll; (c) if such index averages, for the year ending September 30, 1936, not more than 84 per centum of such earlier average, such fact shall be so certified, and each employer shall contribute for the calendar year 1937 an amount equal to 1 per centum of his payroll, except that in no event shall the measure of contributions for the calendar year 1937 be less than the measure of contributions for the calendar year 1936; (d) if such index averages, for the year ending September 30, 1936, more than 84 per centum but less than 95 per centum of such earlier average, such fact shall be so certified, and each employer shall contribute for the calendar year 1937 an amount equal to 2 per centum of his payroll, except that in no event shall the measure of contributions for the calendar year 1937, be less than the measure of contributions for the calendar year 1936.

4. Based on the actual contribution and benefit experience of employers under this act, the commission shall in the year 1941 and in each calendar year thereafter classify employers in accordance with said experience; and shall determine for each employer the rate of contributions which shall apply to him throughout the calendar year, pursuant to said experience and classification. The minimum contributions thus payable to the fund shall in no case amount to less than 2 per centum on the "employer's" payroll, and the average contribution rate of all "employers" shall be approximately 3 per centum on payroll for any calendar year. An "em-

Classifica-
tion of
employers.

Rate of con-
tributions
accordingly.

Unemployment
hazard.

employer's" contribution rate shall in no case be reduced until there has been at least three calendar years throughout which his employees received or could have received benefits when and if unemployed and eligible. The commission shall investigate and classify industries, employers, and/or occupations with respect to the degree of unemployment hazard in each, taking due account of any relevant and measurable factors, and shall have power to apply any form of classification or rating system which in its judgment is best calculated to rate individually the unemployment risk most equitably for each employer or group of employers and to encourage the stabilization of employment. The general basis of classification proposed to be used for any calendar year shall be subject to discussion, adoption and publication in the manner prescribed in this act for all general commission rules.

Contributions of
employee.

5. Beginning January 1, 1936, each employee employed by an "employer" subject to this act shall contribute to the fund one per centum (1%) of his wages. Each "employer" shall be responsible for withholding such contribution from the wages of his employees, shall show such deduction on his payroll record, and shall transmit all such contributions to the fund pursuant to general commission rules. Wherever in this act the term "contributions by 'employer'" is used it may be held to include the term "contributions by employee" if such interpretation is reasonably necessary to effectuate the purposes of this act.

Benefits
payable.

SEC. 6. 1. After contributions have been due under this act for two years, benefits shall become payable from the fund to any employee who thereafter is or becomes unemployed and eligible for benefits, based on his weeks of employment as defined in this act, and shall be paid through the em-

ployment office at such times and in such manner as the commission may prescribe.

2. An employee totally unemployed and eligible in any week shall be paid benefits computed to the nearest half-dollar at the rate of fifty per centum of his full-time weekly wage, with maximum benefits of \$15.00 per week.

Total unemployment benefits.

3. An employee partially unemployed and eligible in any week shall be paid sufficient benefits so that his week's wages and any other pay for personal services, including net-earnings from self-employment and his benefits combined will be one dollar more than the weekly benefit to which he would be entitled if totally unemployed in that week.

Partial unemployment benefits.

4. The aggregate amount of benefits an employee may at any time receive shall be limited by the number of his past weeks of employment against which benefits have not yet been charged hereunder. Each employee's benefits shall be thus charged against his most recent weeks of employment available for this purpose. Each employee shall receive benefits in the ratio of one-quarter week of total unemployment benefits, or an equivalent amount, as determined by general commission rules, of benefits for partial unemployment or for partial and total unemployment combined, to each week of employment of such employee occurring within the 104 weeks preceding the close of the employee's most recent week of employment.

Aggregate amount of benefits.

Computation of.

5. Benefits shall be paid each employee for the weeks during which he is totally or partially unemployed and eligible for benefits, based on his past weeks of employment; but not more than fifteen weeks of total unemployment benefits, or an equivalent total amount, as determined by commission rules, of benefits for partial unemployment of [or] for partial and total unemployment combined, shall

Benefits limited.

be paid any employee for his weeks of unemployment occurring within any 52 consecutive weeks.

Lump sum
payments.

6. In lieu of paying to an eligible employee in weekly, or other installments the maximum amount of benefits to which his past weeks of employment might entitle him under this act in case he remained continuously unemployed and eligible, the commission may discharge the fund's entire benefit liability to such employee, based on his past weeks of employment, by paying him a lump sum equalling not less than fifty per centum nor more than eighty per centum of said maximum amount of benefits. But lump sum payments shall be thus made only in unusual cases such as when the employee has no prospect of securing further employment in the locality, but may secure employment elsewhere. The commission shall by general rules determine on what percentage basis and under what unusual conditions such lump sum payment shall be made, and each such case shall be subject to specific approval by the commission.

Additional
benefits.

7. An eligible employee who has received the maximum benefits permitted under subsection (5) shall receive additional benefits in the ratio of one week of total unemployment benefit, or its equivalent, to each unit of sixteen aggregate weeks of employment occurring within the 260 weeks preceding the close of the employee's most recent week of employment, and against which benefits have not already been charged under this act. Such additional benefits shall be charged against the employee's most recent weeks of employment available for this purpose.

Eligibility.

SEC. 7. (1) An employee shall be deemed eligible for benefits for any given week of his unemployment only if he has either (a) accumulated 40 weeks of employment subject hereto within the 104 weeks immediately preceding the date of his application for benefits, or (b) accumulated 26 weeks of employment subject hereto within the 52 weeks im-

mediately preceding the date of his application for benefits. Not eligible.

2. An employee shall not be eligible for benefits in any week of his partial or total unemployment unless in such week he is physically able to work and available for work, whenever duly called for work through the employment office. To prove such availability for work, every employee partially or totally unemployed shall register for work and shall file claim for benefits at the employment office, within such time limits and with such frequency and in such manner as the commission may by general rule prescribe. No employee shall be eligible for benefits for any week in which he fails without good cause to comply with such registration and filing requirements. A copy of the commission's rules covering such requirements shall be furnished by it to each "employer," who shall inform his employees of the terms thereof when they become unemployed. May file claim.

3. Benefits shall be payable to an employee only for his weeks of unemployment occurring subsequent to a "waiting period" whose duration shall in each case be determined as follows. An aggregate of 6 weeks waiting-period-unit shall be required of the employee within the 52 weeks preceding the start of any given week of unemployment. Requirements furnished employer.

There shall not be counted toward an employee's required waiting period or periods any week of total or partial unemployment in which he is ineligible for benefits under subsection (2), (4), (5), (6), or (7) of this section. Waiting period.

4. An employee shall not be eligible for benefits for any week in which his total or partial unemployment is directly due to a labor dispute still in active progress in the establishment in which he is or was last employed. Labor disputes.

5. An employee who has left his employment voluntarily without good cause connected with such

Voluntary
leaving of
employment.

employment shall be ineligible for benefits for the week in which such leaving occurred and for the eight next following weeks: *Provided, moreover,* That such weeks shall be charged as if benefits for total unemployment had been paid therefor, against the employee's most recent weeks of employment by the employer in question against which benefits have not previously been charged hereunder.

Discharged
for mis-
conduct.

6. An employee who has been discharged for proved misconduct connected with his employment shall thereby become ineligible for benefits under this act for the week in which such discharge occurred and for not less than the eight nor more than the sixteen next following weeks, as determined by the commission in each individual case: *Provided, moreover,* That the ineligible weeks thus determined shall be charged as if benefits for total unemployment had been paid therefor against the employee's most recent weeks of employment by the discharging "employer" against which benefits have not previously been charged hereunder, and shall also be counted against his maximum weeks of benefit per year.

Failure to
apply for or
accept suit-
able employ-
ment.

7. If an otherwise eligible employee fails, without good cause, either to apply for suitable employment when notified by the employment office, or to accept suitable employment when offered him, he shall thereby become ineligible for benefits for the week in which such failure occurred and for the three next following weeks: *Provided, moreover,* That such weeks shall be charged as if benefits for total unemployment had been paid therefor against the employee's most recent weeks of employment against which benefits have not previously been charged hereunder, and shall also be counted against his maximum weeks of benefit per year.

Defining
"suitable
employ-
ment."

"Suitable employment" shall mean any employment for which the employee in question is reason-

ably fitted, which is located within a reasonable distance of his residence or last employment, and which is not detrimental to his health, safety or morals. No employment shall be deemed suitable, and benefits shall not be denied under this act to any otherwise eligible employee for refusing to accept new work, under any of the following conditions: (a) If the position offered is vacant due directly to a strike, lockout, or other labor dispute; (b) if the wage, hours, and other conditions of the work offered are less favorable to the employee than those prevailing for similar work in the locality; (c) if acceptance of such employment would either require the employee to join a company union or would interfere with his joining or retaining membership in any bona fide labor organization.

SEC. 8. (1) Benefit claims shall be filed at the employment office, pursuant to general commission rules.

2. A deputy designated by the commission shall promptly and in any event within 60 days unless commission expressly lengthens time, determine whether or not the claim is valid, and the amount of benefits apparently payable thereunder, and shall duly notify the employee and his most recent employer of such decision. Benefits shall be paid or denied accordingly, unless either party requests in writing a hearing within ten calendar days after such notification was delivered to him or was mailed to his last known address.

3. Unless such request for a hearing is withdrawn, the claim thus disputed shall be promptly decided, after affording both parties reasonable opportunity to be heard, by such appeal tribunal as the commission may designate or establish for this purpose. The parties shall be duly notified of such tribunal's decision, which shall be deemed a final decision by the commission except in cases where

Exceptions.

Benefit claims.

Deputy to determine claim.

May request hearing.

Hearing before tribunal.

Decision deemed final.

the commission acts on its own motion, or, pursuant to general rules, permits the parties to initiate further appeal or review.

Appeal
tribunals.

Composed
of.

Fees of
members.

Absence of
member.

Hearings:
governed
by rules.

Record
made of
claim.

May change
decision of.

4. To hear and decide disputed claims, the commission may establish one or more appeal tribunals consisting in each case of one full-time salaried examiner who shall serve as chairman, and of two other members, namely an employer or representative of employers and an employee or representative of employees, who shall each be paid a fee of not more than ten dollars per day of active service as such tribunal, plus necessary expenses and shall serve until replaced by the commission, except that no person shall hear any case in which he is a directly interested party. The chairman of such appeal tribunal may act for it at any session in the absence of one or both other members provided they have had due notice of such session.

5. The manner in which claims shall be presented the reports thereon required from the employee and from employers, and the conduct of hearings and appeals shall be governed by general commission rules, whether or not they conform to common law or statutory rules of evidence and other technical rules of procedure, for determining the rights of the parties. A full and complete record shall be kept of all proceedings in connection with a disputed claim. All testimony at any hearing shall be taken down by a stenographer, but need not be transcribed unless the disputed claim is further appealed.

6. The commission shall have the power to remove or transfer the proceedings on any claim pending before a deputy, appeal tribunal, or examiner; and may on its own motion within thirty days after the date of any decision by a deputy, appeal tribunal, commissioner, or by the commission as a body affirm, reverse, change, or set aside any such de-

cision, on the basis of the evidence previously submitted in such case, or direct the taking of additional testimony, and make its final order in said proceeding.

7. Except as thus provided, any decision unless appealed pursuant to general commission rules shall, thirty days after the date of such decision, become the final decision of the commission, and all findings of fact made therein shall in the absence of fraud be conclusive; and such decision shall then be subject to judicial review solely on questions of laws. Such judicial review shall be barred unless the plaintiff party has used and exhausted the remedies provided hereunder and has commenced judicial action with notice to the commission within thirty days after a decision hereunder has become the final decision of the commission in the disputed case.

Judicial
review.

8. In the discharge of their duties under this section any deputy, any member of an appeal tribunal, and any examiner, commissioner, or duly authorized representative of the commission shall have power to administer oaths to persons appearing before them, take depositions, certify to official acts, and by subpoenas, served in the manner in which court subpoenas are served, to compel attendance of witnesses and the production of books, papers, documents, and records necessary or convenient to be used by them in connection with any disputed claim. Witness fees and other expenses involved in proceedings under this section shall be paid to the extent necessary, at rates specified by general commission rules, from the unemployment administration fund.

Powers of
deputies
and
members
of tribunal.

Expenses of
proceedings.

SEC. 9. Whenever the unemployment compensation commission has made any final decision on a claim, it shall promptly serve the claimant, "employer" or other person affected thereby, with a

Service of
decision.

copy thereof by mail, which shall be addressed to such claimant, employer or person at his last known address as shown by the records of said commission.

Appeal to
superior
court.

Within thirty (30) days after the final decision of the unemployment compensation commission has been communicated to such applicant, such applicant may appeal to the superior court of the county of his residence and such appeal shall be heard as a case in equity but upon such appeal only such issues of law may be raised as were properly included in his application for rehearing, or in the complete record in the commission. The proceedings of every such appeal shall be informal and summary, but full opportunity to be heard upon the issues of law shall be had before judgment is pronounced. Such appeal shall be perfected by filing with the clerk of the court a notice of appeal and by serving a copy thereof by mail, or personally, on the chairman of the unemployment compensation commission or upon such person as the commission may, by formal written order, designate to accept service on its behalf. The unemployment compensation commission shall, within twenty (20) days after receipt of such notice of appeal, serve and file its notice of appearance upon appellant or his attorney of record and such appeal shall thereupon be deemed at issue. No bond shall be required on such appeal or on appeals to the superior or the supreme court. When a notice of final decision has been placed in the United States mail it shall be deemed "communicated" to the applicant and the period for appeal shall thereupon commence.

Procedure.

Certified
copy of
record.

The unemployment compensation commission shall serve upon the appellant and file with the clerk of the court before trial, a certified copy of its complete record on the claim, which shall, upon being so filed, become a part of the record in such case.

If the court shall determine that the commission has acted within its power and has correctly construed the law, the decision of the commission shall be confirmed; otherwise, it shall be reversed or modified. In case of a modification or reversal the superior court shall refer the same to the commission with an order directing it to proceed in accordance with the findings of the court: *Provided*, That any award shall be in accordance with the schedule of unemployment benefits set forth in this act.

Determina-
tion of the
court.

It shall be unlawful for any attorney engaged in any such appeal to the courts as provided herein, to charge or receive any fee therein in excess of a reasonable fee, to be fixed by the court in the case, and if the decision of the commission shall be reversed or modified, such fee and the fees of witnesses and the costs shall be payable out of the unemployment administration fund. In other respects the practice in civil cases shall apply. Appeal shall lie from the judgment of the superior court to the supreme court as in other civil cases. In all court proceedings under or pursuant to this act the decision of the commission shall be prima facie correct and the burden of proof shall be upon the party attacking the same.

Reasonable
attorney
fee.

Appeal to
supreme
court.

Decision
prima facie
correct.

Whenever any appeal is taken from any decision of the unemployment compensation commission to any court, all expenses and costs incurred therein by the said commission, including fees for expert medical testimony, court reporter costs and attorney's fees, and all costs taxed against such commission, shall be paid out of the unemployment administration fund.

Payment
of costs.

SEC. 10. 1. There is hereby created a commission of three members, to be known as the unemployment compensation commission of Washington. The members of the commission shall be appointed by the governor within ninety days after the passage of this act. The commissioners thus appointed shall

Creation of
commission.

serve, as designated by the governor at the time of appointment, one for a term of two years, one for a term of four years, and one for a term of six years. At the expiration of such initial terms appointments shall be made for a term of six years in each case. Any appointment to a vacancy shall be for the unexpired term in question. No commissioner shall, during his term of office, engage in any other business, vocation, or employment, or serve as an officer or committee member of any political party organization. The governor may at any time, after public hearing, remove any commissioner for gross inefficiency, neglect of duty, malfeasance, misfeasance, or nonfeasance in office.

Terms.

Salary.

2. Each commissioner shall be paid a fixed monthly salary at the rate of four thousand dollars per year of service, from the unemployment administration fund.

Quorum.

3. Any two commissioners shall constitute a quorum to transact business. No vacancy shall impair the right of the remaining commissioners to exercise all of the powers of the commission, so long as a majority remain. The commission shall elect its chairman and determine its own organization and methods of procedure.

Administra-
tion of act;
duty of.

SEC. 11. 1. It shall be the duty of the commission to administer this act; and it shall have power and authority to adopt and enforce all reasonable rules and orders necessary or suitable to that end, and to employ any persons, make any expenditures, require any reports, and take any other action, within its means and consistent with the provisions of this act necessary or suitable to that end. Annually, by the first day of December, the commission shall submit to the governor a summary report covering the administration and operation of this act during the preceding calendar year or part of year and making such recommendations as the com-

Annual
report.

mission deems proper. Whenever the commission believes that a change in contribution and/or benefit rates will become necessary to protect the solvency of the fund, it shall at once inform the governor and the legislature thereof, and make recommendations accordingly.

Change of rates.

2. General rules, interpreting or applying this act and affecting all employers, employees, or other persons or agencies, shall be adopted by the commission only after discussion with a representative state-wide advisory council constituted as herein-after described or after public hearing before the commission of which notice has been given through the press in such manner as the commission determines, and by publishing an official notice once a week for two successive weeks in a legal newspaper of Thurston county, Washington, the first publication to be at least fifteen days previous to said public hearing. Such general commission rules shall, upon adoption by a majority of the commission, be duly recorded in its minutes and be filed with the secretary of state, and shall thereupon take legal effect. Such rules may be amended, in the same manner as is above provided for their adoption.

General rules.

3. The commission shall cause to be printed in proper form for distribution to the public the text of this act, the commission's general rules, its annual report to the governor, and any other material the commission deems relevant and suitable, and shall furnish the same to any person upon application therefor; and such printing and availability upon application shall be deemed a sufficient publication of the same.

Printing of act, rules, report, etc.

4. The commission is authorized, within its means, to appoint and fix the compensation of such officers, accountants, attorneys, experts and other persons as are necessary in the execution of its

Employees of commission.

functions. All positions in the administration of this act shall be filled by persons selected and appointed on a non-partisan merit basis, under rules and regulations of the commission. The commission shall not employ or pay any person who is serving as an officer or committee member of any political party organization. The commission shall fix the duties and powers of all persons thus employed, and may authorize any such person to do any act or acts which could lawfully be done by a commissioner. The commission may in its discretion bond any person handling moneys or signing checks hereunder.

Advisory
council.

5. The commission shall appoint a state-wide advisory council and local advisory councils, composed in each case of equal numbers of employer representatives and employee representatives and of such members representing the public generally as the commission may designate. Such councils shall aid the commission in formulating policies and discussing problems related to the administration of this act and in assuring impartiality, neutrality and freedom from political influences in the solution of such problems. Such advisory councils shall serve without compensation, but shall be reimbursed for any necessary expenses.

Regulariza-
tion of
employment.

6. It shall be one of the purposes of this act to promote the regularization of employment in enterprises, localities, industries and the state. The commission, with the advice and aid of its advisory councils, shall take all appropriate steps within its means to reduce and prevent unemployment; to encourage and assist in the adoption of practical methods of vocational training, retraining and vocational guidance; to investigate, recommend, advise and assist in the establishment and operation, by municipalities, counties, school districts and the state, of reserves for public works to be used in

times of business depression and unemployment; to promote the reemployment of unemployed workers throughout the state in every other way that may be feasible; and to these ends to employ experts and to carry on and publish the results of investigations and research studies.

7. Every employer of any person in this state shall keep true and accurate employment records of all persons employed by him, and of the weekly hours worked for him by each, and of the weekly wages paid by him to each such person. Such records shall be open to inspection by the commission or its authorized representatives at any reasonable time and as often as may be necessary. The commission may require from any employer any reports covering persons employed by him, on employment, wages, hours, unemployment and related matters, which the commission deems necessary to the effective administration of this act. Information thus obtained shall not intentionally be published or be open to public inspection in any manner revealing the employer's identity except in regular proceedings covering said employer's obligations, if any, under this act and any commission employee guilty of violating this provision shall be subject to the penalties provided in this act.

Employers
to keep
employment
records.

8. The attorney general shall be the general counsel of the unemployment compensation commission and it shall be the [his] duty to institute and prosecute all actions and proceedings which may be necessary in the enforcement and carrying out of the provisions of this act, and it shall be the duty of the attorney general to assign such assistants as may be necessary to the exclusive duty of assisting the said commission in the enforcement of this act. The salaries of said assistants shall be paid out of the unemployment administration fund.

Attorney
General.

Cooperation
with Federal
government.

9. The commission is hereby authorized and directed to cooperate in all necessary respects with the appropriate agencies and departments of the Federal government, in the administration of this act and of free public employment offices; and to make all reports thereon requested by any directly interested Federal agency or department; and to accept any sum allotted or apportioned to the state for such administration, and to comply with all reasonable Federal regulations governing the expenditure of such sums.

Establish-
ment of
employment
offices.

10. The commission shall establish and maintain such free public employment offices, including such branch offices, as may be necessary for the proper administration of this act. The commission shall maintain a division for this purpose. The existing free public employment offices of the state shall be transferred to the jurisdiction of such division; and upon such transfer all duties and powers conferred by law upon any other department, agency, or officer relating to the establishment, maintenance, and operation of free public employment offices shall be vested in such division. All monies thereafter made available by or received by the state for the state employment service shall be paid to and expended from the unemployment administration fund, and a special "employment service account" shall be maintained for this purpose as a part of said fund.

Wagner-
Peysen
act.

SEC. 12. 1. The state hereby accepts the provisions of the Wagner-Peyser Act, approved June 6, 1933 (48 Stat. 113, United States Code, Title 29, section 49 (c), "An act to provide for the establishment of a national employment system and for cooperation with the states in the promotion of such system, and for other purposes," in conformity with section 4 thereof, and will observe and comply with the requirements of said act of congress.

2. There is hereby created, under the unemployment compensation commission, a division to be known as the "Washington State Employment Service," which shall be affiliated with the United States employment service. The said division is hereby designated and constituted the agency of this state for the purpose of the Wagner-Peyser Act. The said division shall be administered by a full-time salaried director, who is hereby given full power to cooperate with all authorities of the United States having power or duties under the said act of congress and to do and perform all things necessary to secure to this state the benefits of the said act of congress in the promotion and maintenance of a system of public employment offices.

Creation of Wash. State employment service.

3. All moneys made available by or received by this state under said Act of Congress shall be paid into a special "employment service account" in the unemployment administration fund, and said moneys are hereby appropriated and made available to the "Washington State Employment Service" to be expended only for the uses and purposes for which the same are received, as provided by this act and by said act of congress.

Moneys of.

SEC. 13. The commission is hereby authorized, subject to approval by the governor, to enter into reciprocal arrangements with the proper authorities, in the case of any other unemployment compensation system established by any state law or by an act of congress, as to persons who, after acquiring rights to benefits under this act or under such other system, newly come under this act, or under such other system, whereby such benefits or substantially equivalent benefits shall be paid for [or] both paid and financed in whole or in part through or by the fund of the unemployment compensation system newly applicable to such person. Such reciprocal

Reciprocal arrangements.

Shall be published.

arrangements shall be adopted and published by the commission in the same manner as its general rules.

Violations.

SEC. 14. 1. No agreement by an employee to waive his right to benefit or any other right under this act shall be valid. No agreement by any employee or by employees to pay all or any portion of the contributions required under this act from employers shall be valid. No "employer" shall make or require any deduction from wages to finance the contributions required of him, or require any waiver by an employee of any right hereunder. Any employee claiming a violation of this section may have recourse to the method set up in this act for deciding benefit claims; and the commission shall have power to take any steps necessary or suitable to correct and prosecute any such violation.

Recourse.

2. No employee shall be charged fees of any kind by the commission or its representatives, in any proceeding under this act. Any employee claiming benefits in any proceeding or court action may be represented by counsel; but no such counsel shall charge or receive for such services more than ten per centum of the maximum benefits at issue in such proceeding or court action.

Representa-
tion by
counsel.

3. Benefits which are due or may become due under this act shall not be assignable before payment, but this provision shall not affect the survival thereof; and when awarded, adjudged, or paid shall be exempt from all claims of creditors, and from levy, execution, garnishment and attachment or other remedy now or hereafter provided for recovery or collection of debt, which exemption may not be waived.

Benefits not
assignable.

SEC. 15. 1. If any employer fails to make promptly, by the date it becomes due hereunder, any payment required to be made by him under this act, he shall be additionally liable to the unemployment

Prompt
payment of
contributions
required.

administration fund for interest on such payment at the rate of one per centum per month from the date such payment became due until paid, pursuant to general commission rules.

2. In the event of an employer's dissolution, bankruptcy, adjudicated insolvency, receivership, assignment for benefit of creditors, judicially confirmed extension proposal or composition, or any analogous situation, contribution payments then or thereafter due under this act shall have the priority now or hereafter granted to preferred wage claims by law; but this subsection shall not impair the lien of any judgments entered upon any award.

Contributions have priority.

3. Upon complaint of the commission, the attorney general shall institute and prosecute the necessary actions or proceedings for the recovery of any contributions or other payments due hereunder; or, at his request and under his directions, the attorneys for the commission or the prosecuting attorney of any county in which the employer has a place of business shall institute and prosecute the necessary actions or proceedings for the recovery of any contributions or other payments due hereunder. The attorney general may by general order direct the attorneys for the commission to institute and prosecute for such period of time as he may direct, such actions and proceedings as may arise hereunder.

Recovery of contributions; attorney general.

Prosecuting attorneys.

SEC. 16. 1. Whoever willfully makes a false statement or representation to obtain or increase any benefit or other payment under this act, either for himself or for any other person, shall upon conviction be punished by a fine of not less than twenty nor more than fifty dollars, or by imprisonment in the county jail not longer than thirty days, or by both such fine and imprisonment; and each such false statement or representation shall constitute a separate and distinct offense.

Misrepresentation to increase benefits.

Penalty.

Violations
by
employer.

2. Any employer of any person in this state or his agent, who willfully makes a false statement or representation to avoid becoming or remaining subject hereto or to avoid or reduce any contribution or other payment required of such employer under this act, or who willfully fails or refuses to make any such contribution or other payment or to furnish any reports duly required hereunder or to appear or testify or produce records as lawfully required hereunder, or who makes or requires any deduction from wages to pay all or any portion of the contributions required from employers, or who tries to induce any employee to waive any right under this act, shall upon conviction be punished by a fine of not less than twenty nor more than two hundred dollars, or by imprisonment in the county jail not longer than sixty days, or by both such fine and imprisonment; and each such false statement or representation, and failure or refusal, and each such deduction from wages, and each such attempt to induce shall constitute a separate and distinct offense. If the employer in question is a corporation, the president, the secretary and the treasurer, the general manager, or officers exercising corresponding functions shall each be subject to the aforesaid penalties.

Penalty.

Other
violations.

3. Any violation of any provision of this act, for which a penalty is neither prescribed above nor provided by any other applicable statute, shall be punished by a fine of not less than twenty nor more than fifty dollars, or by imprisonment in the county jail not longer than thirty days, or by both such fine and imprisonment.

Fines
collected.

4. On complaint of the commission the fines specified or provided in this section may be collected by the state in an action for debt. All fines thus collected shall be paid to the unemployment administration fund.

SEC. 17. 1. For the purpose of carrying out the provisions of this act and providing for the administration thereof, there is hereby created a revolving fund to be known as the "unemployment compensation administration fund" to consist of all moneys allotted to the state or received by the commission for the administration of this act, together with all fines collected pursuant to the administration of this act. This special fund shall be handled by the person designated as treasurer of the unemployment compensation commission and disbursed upon the order of such commission. This special fund shall be expended solely for the purpose herein specified and its balances shall not lapse at any time but shall remain continuously available to the commission for expenditure consistent herewith.

Creation of revolving fund.

2. All Federal moneys allotted or apportioned to the state by the Federal social insurance board, or any other agency, for the administration of this act shall be paid into the unemployment administration fund.

Federal moneys.

3. A special employment service account shall be maintained as a part of said fund.

Special employment service account.

4. All expenses whatsoever arising under the administration of this act, including the payment of the salaries of the members of the commission and its employees, the expenses of such auditing of their accounts as the commission may direct in the sum not to exceed three thousand dollars annually, and such sums as shall be certified by the state auditor in respect to the auditing of the accounts of the commission in a sum not to exceed three thousand dollars annually and of conducting the business of the commission shall be paid from the said unemployment administration revolving fund. All moneys shall be paid from such fund by check or voucher in such form and in such manner as shall be prescribed in the regulations of the commission.

Expenses of administration of act.

Appropriations.

SEC. 18. The following sums, or so much thereof as shall severally be found necessary, are hereby appropriated for the unemployment compensation commission out of any moneys now or within the ensuing fiscal biennium to come into the several funds in the state treasury hereinafter named, for the payment of salaries of certain officers and employees of the commission or of the state assigned exclusively to the commission and for the general operation of the commission, including its sundry civil expenses and administration which may occur in this administration; and for the appropriations to be specified in certain acts of congress concerning unemployment compensation and for the miscellaneous purposes in this act designated and mentioned for the fiscal biennium beginning April 1, 1935, and ending March 31, 1937:

General administration of act.

1. To the unemployment compensation commission from the general fund for the general administration of this act, the sum of one hundred thousand dollars (\$100,000).

Unemployment service account.

2. To the unemployment compensation commission from the general fund for the employment service account of the unemployment administration fund, the sum of one hundred thousand dollars (\$100,000).

General administration of act.

3. To the unemployment compensation commission from any receipts by the state from the United States government or any of its agencies for the general administration of this act, the sum of two hundred and fifty thousand dollars (\$250,000).

Revolving fund.

4. To the unemployment compensation commission from the unemployment compensation fund as a revolving fund, the sum of five hundred thousand dollars (\$500,000): *Provided, however,* That disbursements from the unemployment compensation fund shall not exceed receipts by the state for such fund from the United States government and the

contributions by "employers" to such fund under the provisions of this act.

SEC. 19. The treasurer designated by the unemployment compensation commission shall be the custodian of all funds appropriated for or otherwise coming into the possession of the commission, including all the unemployment compensation fund, the unemployed administration fund, the employment service account and such other fund, or funds, as may from time to time come into the possession of the commission from the United States government, the State of Washington, any municipal corporations or any individual. The said treasurer shall give to the commission surety bonds, secured by surety companies authorized to do business in the State of Washington, in a form approved by the attorney general and in an amount specified by the commission and approved by the governor, which shall be equal at least to the total amount of the moneys in the various funds at any one time, said bonds to be conditioned on the faithful performance of his duties as treasurer of the commission, premiums thereon to be paid as provided in section 4.

Custodian
of funds.

Bond
required.

SEC. 20. After the unemployment compensation commission has been organized in accordance with the provisions of this act none of the provisions of section 5501 of Remington's Revised Statutes shall be applicable to any funds or moneys received by or collected by the unemployment compensation commission, by contributions of "employers" to the unemployment compensation fund or to any funds which may be available for the use of said commission by the United States government or any of its agents or instrumentalities. Revenues received from such sources may be expended by said commission without the necessity of any special appropriations.

§ 5501, Rem.
Rev. Stat.
not appli-
cable to
funds.

The treasurer shall issue checks and warrants on the various funds for the various expenditures of

Expendi-
tures by
warrants
and checks.

the commission. Said warrants and/or checks to be signed by the treasurer and chairman of the commission or by the treasurer and such other person as shall be designated by the commission to countersign said checks or warrants: *Provided*, That in case of the absence or disability of the treasurer any two of the commissioners may sign said checks: *And provided, further*, That the commission may delegate to any person, in accordance with its rules and regulations, the power and authority to draw checks in the sum of not over one hundred dollars in payment of benefits to employees.

Deposit of
funds in
banks.

SEC. 21. All funds coming into the possession of the unemployment compensation commission shall be deposited by the treasurer in such banks and financial institutions as it may select throughout the State of Washington, which banks and financial institutions shall give to the commission surety bonds secured by surety companies and authorized to do business in the State of Washington, or collateral eligible as security for the deposit of said funds, in at least the full amount of the deposit in such banks or financial institutions: *Provided*, That nothing in this section contained shall prevent the treasurer from making investments as provided in section 4 of this act.

May invest
funds.

Right to
repeal or
amend.

SEC. 22. The legislature reserves the right to amend or repeal all or any part of this act at any time; and there shall be no vested private right of any kind against such amendment or repeal.

Partial
invalidity.

SEC. 23. If any clause, part or section of this act shall be adjudged invalid, such judgment shall not affect nor invalidate the remainder of the act but shall be confined in its operation to the clause, part or section directly involved in the controversy in which such judgment was rendered. If the operation of any clause, part or section of this act shall

be held to impair the obligation of contract, or to deny to any person any right or protection secured to him by the constitution of the United States of America, or by the constitution of the State of Washington, it is hereby declared that, had the invalidity of such clause, part or section been considered at the time of the enactment of this act, the remainder of the act would nevertheless have been adopted without any and all such invalid clauses, parts or sections.

SEC. 24. This act is to become operative in the State of Washington from and after the enactment date of the Wagner-Doughton bill which is now before the congress of the United States. Effective date.

Passed the Senate March 8, 1935.

Passed the House March 12, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 146.

[S. B. 287.]

OFFICE BUILDING FOR STATE LIQUOR CONTROL BOARD.

AN ACT authorizing the state capitol committee to erect an office building on "Capitol Place" and authorizing the Washington state liquor control board to pay over to the state capitol committee from the liquor revolving fund the sum of two hundred thousand dollars (\$200,000) for such purpose and as within the act provided, and declaring an emergency.

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

SECTION 1. The state capitol committee is authorized and empowered to erect and complete one of the office buildings provided for in the group plan adopted by the capitol committee pursuant to chapter 59 of the Session Laws of 1911 on the site designated in the statutes as "Capitol Place," for use of the Washington State Liquor Control Board, State capitol committee.
Erection of office building.
Use of.

the department of public lands and other state departments.

Payment from Washington State Liquor Board.

SEC. 2. The Washington State Liquor Control Board is hereby authorized and directed to pay over to the state capitol committee from the liquor revolving fund the sum of two hundred thousand dollars (\$200,000) for the purpose of carrying out the provisions of this act: *Provided, however,* That such funds shall be paid over to said state capitol committee only when the United States or its agencies shall allocate at least an equal amount toward the erection and completion of such building.

Equal amount from U. S. or its agencies.

SEC. 3. This act is necessary for the immediate preservation of the public peace, health and safety and for the support of the state government and its existing public institutions and shall take effect immediately.

Effective immediately.

Passed the Senate March 14, 1935.

Passed the House March 14, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 147.

[H. B. 104.]

BRIDGE ACROSS COLUMBIA RIVER IN WAHKIAKUM COUNTY.

AN ACT to provide for a bridge across Columbia slough from Puget island in the Columbia river to Cathlamet, Wahkiakum county, and making the necessary appropriation therefor.

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

Appropriation.

SECTION 1. There is hereby appropriated from the state motor vehicle fund, the sum of one hundred and fifty thousand dollars (\$150,000.00) or so much thereof as may be necessary to be expended by the state highway department in building a

bridge across Columbia slough from Puget Island in the Columbia river to Cathlamet in Wahkiakum county at the most feasible place: *Provided, however*, Wahkiakum county shall contribute the sum of one hundred thousand dollars (\$100,000.00) to the cost of building said bridge: *And provided further*, That the balance of the funds necessary to construct said bridge shall be provided from funds provided by the Federal government or some agency or department thereof.

Bridge
across
Columbia
River.

County to
contribute.

Federal
aid.

Passed the House March 10, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 148.

[H. B. 198.]

SURVEY OF BREMERTON TOLL BRIDGE.

AN ACT authorizing and directing the Washington State Highway Department and the Department of Public Works to make a survey and valuation of the toll bridge across Sinclair's Inlet from Bremerton to East Bremerton and providing for the purchase of said toll bridge by the State of Washington, and making an appropriation therefor.

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

SECTION 1. That the Washington state highway department and the department of public works is hereby instructed to make a detailed survey and appraisalment of the toll bridge from Bremerton to East Bremerton, now owned by the Bremerton Bridge Company, a corporation, for the purpose of ascertaining the true valuation of the said toll bridge for the people of the State of Washington; and there is hereby appropriated from the motor vehicle fund, or such other funds as may be available therefor, a sufficient amount to purchase.

Survey and
appraisal-
ment of
Bremerton
toll bridge.

Appropriation.

Report filed with highway department.

the said bridge at a price not to exceed the true value thereof. Deterioration and depreciation of said bridge must be considered by the highway department. All surveys, appraisals and valuations herein provided for and made shall be placed on file with the highway department.

Effective immediately.

SEC. 2. This act is necessary for the immediate preservation of the public peace, health and safety and shall take effect immediately.

Passed the House March 10, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 149.

[H. B. 376.]

SURVEY OF BREWSTER TOLL BRIDGE.

AN ACT authorizing and directing the department of highways to make a survey and valuation of the toll bridge across the Columbia river at Brewster, Washington, on state road No. 10 extension from the vicinity of Brewster to the vicinity of Coulee City, Washington, together with the approaches to said bridge which are not now a part of the primary highway system and providing for the purchase thereof by bargain and sale or by condemnation, or for the acquisition by purchase or condemnation of the necessary approaches and right-of-way for, and construction of, a new bridge at a feasible place near said toll bridge.

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

Department of highways.

Survey and valuation of toll bridge.

SECTION 1. That the department of highways is hereby directed forthwith to make a detailed survey and appraisal of the toll bridge across the Columbia river at Brewster, Washington, on state road No. 10 extension from the vicinity of Brewster to the vicinity of Coulee City in the State of Washington, and the necessary right-of-way and approaches not now a part of the primary highway

system, for the purpose of ascertaining and determining the present fair value thereof.

SEC. 2. The director of highways is hereby empowered and directed to acquire by purchase, gift or condemnation the said toll bridge and necessary right-of-way for approaches thereto at a price not to exceed the present fair value thereof. If the said bridge and the necessary right-of-way for approaches thereto cannot be so acquired for a present value considered to be fair therefor, the director of highways may in his discretion proceed to acquire the necessary right-of-way for the erection and construction of a new bridge at a feasible place near said toll bridge so that the same will be connected with and become an integral part of said state road No. 10 extension.

Power to
secure
bridge and
approaches.

New bridge.

SEC. 3. That such toll bridge, when and if acquired, or such other bridge constructed as provided in this act shall be and become a part of said state road No. 10 extension.

Bridge to
be part of
state road.

Passed the House March 10, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 150.

[H. B. 425.]

WELFARE OF MINOR CHILDREN.

AN Act relating to the welfare of minor children, their care, custody, control and adoption, and providing penalties and repealing chapter 62 of the Laws of 1933.

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

SECTION 1. It shall be unlawful for any person, firm, society, association or corporation, except the parents, to assume the permanent care, custody or control of any child under the age of majority, unless authorized so to do by a written order of a superior court of the state. It shall be unlawful, without the written approval of the superior court having first been obtained, for any parent or parents to in anywise relinquish or transfer to another person, firm, society, association or corporation, the permanent care, custody or control of any child under the age of majority, and any such relinquishment or transfer shall be void: *Provided, however,* That waivers and relinquishments heretofore signed by the parent or parents of said children or child shall be given the same force and effect as would be given prior to the enactment of this law. None of the court proceedings in conformity with this section shall be open to the public unless otherwise directed by the presiding judge.

Societies for care of children to be authorized by court.

Cannot transfer.

Proceedings not open to public.

Record of child; must include.

SEC. 2. Every person, firm, society, association or corporation receiving, securing a home for, or otherwise caring for a minor child, shall keep a record in which shall be shown the names, ages, present and former addresses, occupations and characters, of the parents of every such child, so far as is known, and also the name, date of birth, date and manner of reception, date of placing for adoption

of each child, together with the name, occupation and residence of the person or persons with whom each child is placed for adoption or otherwise, and the reason and purpose of such placing, the date and cause of cancellation of any placing out of each child, the date and cause of removal to any other home or homes, the names and residences of all persons in whose custody or care each child is placed, the date and by whom each child is legally adopted, and also a history of each child over the period that such child is under the care, custody or control of such person, firm, society, association or corporation.

Placing
child for
adoption.

History of
child while
under
care.

SEC. 3. It shall be unlawful for any person to show or to divulge the contents of any of the court records existing by reason of section 1 or of the records required to be kept under section 2 of this act, except on written order of the superior court made upon a petition showing to the satisfaction of the court that the divulging of the information would inure to the benefit of the child.

Contents
of court
records
secret.

Divulging
information.

SEC. 4. No licensee of a maternity hospital, physician, mid-wife or nurse or any other person shall undertake directly or indirectly to dispose of infants by placing them in family homes for adoption or otherwise, until after the order of relinquishment shall become final. No licensee as an inducement to a woman to go to any maternity hospital for confinement care shall in any way offer to dispose of any child or advertise that he will give children for adoption or hold himself out directly or indirectly as being able to dispose of children.

No disposal
of children
until order
of relin-
quishment
final.

SEC. 5. No order for the relinquishment of any minor child shall become final or binding until the expiration of ten days from the entering of such order.

Ten days
after
entering
order.

Violation.

SEC. 6. Any person violating any of the provisions of this act shall be guilty of a gross misdemeanor.

Repeals
ch. 62, Laws
of 1933.

SEC. 7. Chapter 62 of the Laws of 1933 be and the same is hereby repealed.

Passed the House March 11, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 151.

[H. B. 497.]

CLARKSTON BRIDGE.

AN ACT providing for use of funds from the motor vehicle fund in cooperation with other funds for the construction of a bridge between Clarkston, Washington, and Lewiston, Idaho, over the Snake river.

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

SECTION 1. That subject to a satisfactory agreement and financial cooperation between the State of Idaho and the Federal government, the director of highways is hereby empowered and directed to use such funds as may be necessary from the motor vehicle fund for the construction of a bridge as an extension of state road No. 3 crossing the Snake river on the boundary between the State of Washington and the State of Idaho at the most feasible point between Clarkston, in the State of Washington, and Lewiston, in the State of Idaho.

Construction of
bridge over
Snake River.

SEC. 2. That the director of highways be and is hereby empowered and directed to enter into such negotiations and agreements with the Federal government and the State of Idaho, or either, for the purpose of providing for cooperation between the Federal government or the State of Idaho, or both,

Cooperation
with Fed-
eral govern-
ment, Idaho,
and Wash-
ington.

and the State of Washington, financially or otherwise, for the purpose of carrying out the provisions of this act.

Passed the House March 10, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 152.

[H. B. 605.]

REAPPROPRIATION FOR STATE HIGHWAYS.

AN ACT reappropriating certain sums from the motor vehicle fund for the purpose of construction, improvement and/or maintenance of primary roads and secondary roads, and declaring that this act shall take effect immediately.

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

SECTION 1. That the sum of one million four hundred ninety-four thousand eight hundred ninety-two dollars and forty-four cents (\$1,494,892.44) from the motor vehicle fund or so much thereof as may be necessary be and the same is hereby reappropriated for completing and maintaining work already under contract or in progress and for new work in counties composed entirely of islands and in all other counties, to be expended by the director of highways, as hereinafter mentioned, the same being the unexpended balances of certain existing appropriations as shown by the state auditor's books on December 31, 1934, the said balances being reappropriated as follows:

Appropriation from motor vehicle fund.

Provided that no expenditure under authority of this act shall in any event exceed the amount of the unexpended balances shown by the state auditor's books for the respective items:

Not exceed amount of unexpended balances.

FROM THE MOTOR VEHICLE FUND.

Amounts from fund for work.

(1) For location, right of way, engineering, improvement, construction, reconstruction and betterment of primary roads, including emergencies and the construction of bridges to form a part of primary roads (sec. 1, chap. 157, Laws of 1933), the sum of \$1,214,752.35;

2. For the performance of work on any primary or secondary road to carry out the provisions of section 11, chapter 41, Laws of 1933, the sum of \$280,140.09.

Effective immediately.

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

Passed the House March 10, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 153.

[H. B. 689.]

HIGHWAYS: ACQUISITION OF BRIDGES IN HOQUIAM
AND ABERDEEN.

AN ACT authorizing acquisition by the State of Washington of all interest, share, right and title of the cities of Aberdeen, Hoquiam, and Grays Harbor county in and to certain bridges located on state highways, namely: the Wishkah river bridge in the city of Aberdeen, crossing the Wishkah river on state road No. 9; the Chehalis river bridge in the city of Aberdeen, crossing the Chehalis river on state road No. 13; the Simpson avenue bridge in the city of Hoquiam, crossing the Hoquiam river on state road No. 9; the Little Hoquiam river bridge in the city of Hoquiam, crossing the Little Hoquiam river on state road No. 9; providing methods for acquisition thereof and payment therefor, and providing for the operation and control of said bridges by the State of Washington, and declaring that this act shall take effect immediately.

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

SECTION 1. The State of Washington, acting through the director of highways, is hereby authorized and directed to purchase, and the city of Aberdeen, a municipal corporation, and Grays Harbor county, one of the counties of said state are hereby authorized to sell unto said state all of their right, title and interest in and to two certain bridges; one known as the Wishkah river bridge located in the city of Aberdeen, Grays Harbor county, Washington, crossing the Wishkah river on State Road No. 9; and one known as the Chehalis river bridge located in the city of Aberdeen, Grays Harbor county, Washington, crossing the Chehalis river on State Road No. 13; and the State of Washington, acting through the director of highways, is hereby authorized and directed to purchase, and the city of Hoquiam, a municipal corporation, and Grays Harbor county, one of the counties of said state, are hereby authorized to sell unto said state all of their

Director of highways.

Authorized to secure bridges.

Description of bridges, location of.

right, title and interest in and to two certain bridges; one known as the Simpson avenue bridge located in the city of Hoquiam, Grays Harbor county, Washington, crossing the Hoquiam river on State Road No. 9, and one known as the Little Hoquiam river bridge located in the city of Hoquiam, Grays Harbor county, Washington, crossing the Little Hoquiam river on State Road No. 9, on the terms and conditions hereinafter stated, said bridges being now owned by the said cities of Aberdeen and Hoquiam and being operated and maintained by the said Grays Harbor county under and by virtue of the provisions of chapter 103, Laws of 1925 Extraordinary Session, as amended by chapter 99 of the Laws of 1931.

Director of highways.

SEC. 2. The director of highways of the State of Washington is hereby authorized to pay to the city of Aberdeen from any funds appropriated therefor, or from any funds that may be available for the purpose of this act the sum of one dollar (\$1) each for the said Wishkah river bridge and the said Chehalis river bridge, said bridges being subject to certain bonded encumbrances, said encumbrances to be discharged by the State of Washington from any funds that may be appropriated by the legislature for the purpose of this act, said sale to be made only when authorized by an ordinance duly passed and approved by the city council of the city of Aberdeen and a resolution of the board of county commissioners of Grays Harbor county, and said conveyance to be made to the State of Washington in such form as may be prescribed by the attorney general of said state, said conveyance to give to the State of Washington an indefeasible title to said bridges, free from all maintenance charges and all other encumbrances of whatsoever nature, except the unpaid bonded indebtedness now existing for the construction of said bridges.

Payment for bridges.

Wishkah river bridge and Chehalis river bridge.

Authorization.

Attorney general prescribes form of conveyance.

SEC. 3. The director of highways of the State of Washington is hereby authorized to pay to the city of Hoquiam from any funds appropriated therefor, or from any funds that may be available for the purpose of this act the sum of one dollar (\$1) each for the said Simpson avenue bridge and the said Little Hoquiam river bridge, said bridges being subject to certain bonded encumbrances, said encumbrances to be discharged by the State of Washington from any funds that may be appropriated by the legislature for the purpose of this act, said sale to be made only when authorized by an ordinance duly passed and approved by the city council of the city of Hoquiam and a resolution of the board of county commissioners of Grays Harbor county, and said conveyance to be made to the State of Washington in such form as may be prescribed by the attorney general of said state, said conveyance to give to the State of Washington an indefeasible title to said bridges, free from all maintenance charges and all other encumbrances of whatsoever nature, except the unpaid bonded indebtedness now existing for the construction of said bridges.

Payment
for bridges.

Simpson
avenue
bridge.

Little
Hoquiam
bridge

Authoriza-
tion.

Form of
conveyance
prescribed
by attorney
general.

SEC. 4. From and after the effective date of this act and the acceptance thereof by the director of highways and the city of Aberdeen and Grays Harbor county, and a conveyance by the said city of Aberdeen and Grays Harbor county of the said Wishkah river bridge and the said Chehalis river bridge to the State of Washington as provided for herein, said bridges shall become the property of the State of Washington as a part of the state highway system, and the state, acting through the director of highways, shall at once assume and take charge of the operation, maintenance, repair and reconstruction of said bridges, and the cost thereof shall be paid in the same manner as the cost of maintenance and operation of other bridges and high-

Wishkah
and
Chehalis
river
bridges:
property
of state as
part of
highway
system.

ways of the State of Washington owned and maintained by said state.

SEC. 5. From and after the effective date of this act and the acceptance thereof by the director of highways and the city of Hoquiam and Grays Harbor county, and a conveyance by the said city of Hoquiam and Grays Harbor county of the said Simpson avenue bridge and the said Little Hoquiam river bridge to the State of Washington as provided for herein, said bridges shall become the property of the State of Washington as a part of the state highway system, and the state, acting through the director of highways, shall at once assume and take charge of the operation, maintenance, reconstruction and repair of said bridges, and the cost thereof shall be paid in the same manner as the cost of maintenance and operation of other bridges and highways of the State of Washington owned and maintained by said state.

Simpson
avenue and
Little Ho-
quiam river
bridges to
become
property
of state.

Effective
immediately.

SEC. 6. This act is necessary for the immediate support of the state government and its existing public institutions and the support of its municipalities, and shall take effect immediately.

Passed the House March 10, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 154.

[S. H. B. 60.]

EDUCATION: ASSISTANCE FOR BLIND STUDENTS.

AN ACT providing assistance for blind students attending state institutions of higher learning within the State of Washington; appropriating money therefor; and declaring an emergency.

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

SECTION 1. A blind student is defined for the purpose of this act to be a blind person who by reason of studies which he has previously pursued, is entitled to admission to an institution of higher learning within the State of Washington, and who by reason of said blindness is unable to earn a livelihood and has no relatives whose legal duty it is to provide support, or is without means of support. Such blind student must have been a bona fide resident of the State of Washington for four consecutive years next preceding the date upon which he receives any of the benefits to which he is entitled under the provisions of this act.

Defining blind person; qualifications for benefits.

SEC. 2. There is hereby allocated to each and every blind student attending any state institution of higher learning within the State of Washington, a sum not to exceed two hundred fifty dollars (\$250.00) per year, or so much thereof as may be necessary in the opinion of the board administering this act, to provide said blind student with readers and books while attending said institution of higher learning; said allocation to be made out of the moneys in the general fund not otherwise appropriated, for the purposes aforesaid.

Allocation to blind students.

SEC. 3. All money or moneys necessary to carry out the provisions of this act shall be distributed under the supervision of the state board of educa-

Distributed under supervision of state board of education.

tion of the State of Washington. The moneys allocated in the manner more particularly referred to in the section next preceding this shall be paid by said state board of education directly to the person, firm or corporation furnishing said books or supplying said reading services: *Provided, however,* That any portion of said annual allowance for the use of any such blind student which is unexpended for readers and books may, in the discretion of said state board, be by it used for the purpose of defraying personal living expenses of said blind student while attending said state institution of higher learning: *And provided further,* That no such blind student shall be charged any tuition or laboratory fee while attending any such institution.

Unexpended
may defray
personal
living
expenses.

No tuition
or labora-
tory fee.

Enforce-
ment.

SEC. 4. The state board of education shall have power to prescribe and enforce all rules and regulations necessary to carry out the provisions of this act.

Effective
immediately.

SEC. 5. This act is necessary for the preservation of the public peace, health and safety of the state government and shall take effect immediately upon its passage.

Passed the House March 11, 1935.

Passed the Senate March 14, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 155.

[H. B. 139.]

MOTOR TRUCKS.

AN ACT relating to the operation of motor trucks from points outside of city limits to points inside thereof, and preventing cities from imposing a tax, license or other fee for so doing.

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

SECTION 1. That hereafter it shall be unlawful for any city or town in this state to impose a tax, license or other fee upon trucks operating exclusively between points outside of such city's or town's limits, and to points therein.

Preventing cities imposing tax, license, or fee.

Passed the House February 12, 1935.

Passed the Senate March 14, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 156.

[S. H. B. 500.]

BRANDING OF LIVESTOCK.

AN ACT relating to the branding and identification of livestock; providing for the administration of same; providing penalties for the violation thereof; providing for the publishing of records of such tattoo marks and brands; providing for fees for the registration thereof; making an appropriation; and providing for the cancellation of existing brands.

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

SECTION 1. The state director of agriculture through the division of dairy and livestock shall be ex officio state recorder of brands.

State director of agriculture.

SEC. 2. No brand or brands similar thereto shall be used by more than one person, firm, association or corporation, nor shall any brand be recorded in

Use of brand.

Brand recorded.

this state elsewhere than in the office of the state director of agriculture.

Date when branding unlawful with unrecorded brand.

SEC. 3. No evidence of ownership of stock by brands shall be permitted in any court of this state unless the brand shall have been recorded as provided by this act. On and after September 1, 1935, it shall be unlawful for any owner or agent of owners to brand any livestock in the State of Washington with an unrecorded brand.

Certificate of description, etc., of brand.

SEC. 4. On and after the passage of this act any person, firm, association or corporation desiring to adopt any brand, either a fire or tattoo brand, or other brand on any species of livestock, shall make and sign a certificate setting forth a facsimile and description of the brand, giving definitely its location on the animal together with a statement of the desire to adopt same, and shall file same with the director of agriculture, division of dairy and livestock, who shall record same in a book kept by him for that purpose and issue a certificate to the person, firm, association or corporation adopting the same; and from and after the issuance of such certificate the person, firm, association or corporation shall have the exclusive right to such brand within the state, subject to the conditions hereinafter prescribed. Such person, firm, association, or corporation, upon filing a brand, shall pay to the director of agriculture, division of dairy and livestock, for recording the same, as herein provided, a fee of three dollars (\$3): *And provided*, That on or before the first day of September, 1935, every person, firm, association or corporation whose stock brand has been heretofore recorded, shall cause the same to be re-recorded in the office of the supervisor of dairy and livestock and pay a fee of three dollars (\$3) to said official, as required by law. On and after the first day of September, 1935, no person, firm, association or corporation shall claim or own any stock brand,

Filing of same.

Fee for.

Stock brands.

Recording of. Fee for.

or tattoo mark which has not been re-recorded in accordance with the provisions of this section and any failure to re-record a brand or tattoo mark as required by such provisions, shall be deemed an abandonment of the same, and any other person, firm, association or corporation shall be at liberty to adopt and use any brand or tattoo mark so abandoned: *Provided, however,* That no person, firm, association or corporation shall be at liberty to claim or use such abandoned brand or tattoo mark until after the same shall have been recorded in his or its own name, in the manner prescribed in this act: *Provided further,* That the director of agriculture, through the division of dairy and livestock, shall determine the right of applicants to the use in case of dispute as to the right of any person, firm, association or corporation to the use of such tattoo mark or brand: *And provided further,* That in so doing he shall be guided in the recognition of prior rights by the length of time such applicant has used such tattoo mark or brand, also the number of animals now branded by each of the applicants with such tattoo mark or brand and the priority of applicant for the recording or use of such tattoo mark or brand.

Abandonment.

Claiming after recorded.

Determination of right of applicants.

Reception of prior rights.

SEC. 5. On or before the first day of September, 1940, and each five (5) year period thereafter it shall be the duty of the director of agriculture, division of dairy and livestock, to notify by registered letter the owner or owners of all recorded brands or tattoo marks then of record in the State of Washington, to renew the same. A fee of one dollar (\$1) shall be charged for renewing brands and tattoo marks. Upon receipt of said fee the director of agriculture, division of dairy and livestock, shall give a renewal certificate which shall give the holder and owner thereof the exclusive right to continue the use of said brand or tattoo mark within the State of Washington. If any owner or owners of a brand or tattoo

Notice for renewal of brands.

Charge for renewal.

Forfeited of brand.

mark which is on record shall fail or refuse to pay such renewing fee within six (6) months after being notified as herein provided, such brand shall become forfeited and no longer be carried in said records.

Certified copy of the record.

SEC. 6. At any time after the recording of any brand or tattoo mark as provided in this act the owner thereof may procure from the director of agriculture, division of dairy and livestock, a certified copy of the record of such brand or tattoo mark by paying therefor the sum of fifty cents (50c).

Property of one causing record to be made.

SEC. 7. Any brand or tattoo mark recorded in compliance with the requirements of this act shall be the property of the person, firm, association or corporation causing such record to be made and shall be subject to sale, assignment, transfer, devise and descent as personal property. Instruments of writing evidencing the sale, assignment or transfer of such brand must be acknowledged and shall be recorded by the director of agriculture, division of dairy and livestock, in a book kept for that purpose, upon the payment to him of a fee of one dollar (\$1). The recording of such instrument shall have the same force and effect as to third parties as the recording of instruments affecting real estate and a certified copy of the record of any such instrument may be introduced in evidence the same as is now provided for certified copies of instruments affecting real estate.

Recording of sale.

Fee for.

Fees to credit of general fund.

SEC. 8. All fees paid to the director of agriculture, division of dairy and livestock, as provided by this act, shall be deposited with the state treasurer to the credit of the general fund, who shall issue a receipt for such monies to the director of agriculture, as provided by law.

SEC. 9. In all suits at law or in equity, or in any criminal proceedings when the title or right of possession is involved, the brand or tattoo mark of any

animal shall be prima facie evidence that the animal belongs to the owner or owners of the brand or tattoo mark and that such owner is entitled to the possession of the said animal at the time of the action: *Provided*, That such brand or tattoo mark has been duly recorded, as provided by law; proof of the right of any person to use such brand or tattoo mark shall be made by a copy of the record of same, certified to by the director of agriculture, division of dairy and livestock, in accordance with the provisions of this act, or the original certificate issued to him by said director of agriculture, division of dairy and livestock.

Prima facie evidence.

SEC. 10. It shall be the duty of the director of agriculture to publish, on or before December 31, 1935, a book to be known as the "Washington State Brand Book" which shall include all the brands and tattoo marks recorded, segregated by counties, with the name and address of the owner or owners, and a copy of the state brand law and biennially thereafter there shall be added supplementary sheets containing amendments to the law and additional brands recorded or brands abandoned which were previously recorded.

"Washington State Brand Book."

Contents of.

SEC. 11. The director of agriculture is hereby authorized to make and promulgate rules and regulations for the enforcement of this act but no such rules and regulations shall be inconsistent with the provisions herein prescribed.

Making and promulgating of rules.

SEC. 12. There is hereby appropriated the sum of three thousand dollars (\$3,000) from the general fund, or so much thereof as may be necessary for the administration of this act, but in no case to exceed the amount of actual receipts as fees collected therefrom.

Appropriation.

SEC. 13. All legislation in conflict herewith is hereby repealed.

Repeals conflicting laws.

Partial
invalidity.

SEC. 14. If any section or provision of this act shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the act as a whole, or any section, provision or part thereof, not adjudged invalid or unconstitutional.

Passed the House March 11, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 157.

[H. B. 511.]

INSPECTION, WEIGHING AND GRADING OF GRAIN, HAY AND OTHER PRODUCTS.

AN ACT relating to inspection, grading and weighing of commodities, requiring all license fees and inspection fees collected under chapter 189 of the Laws of 1919, as subsequently amended by amendatory acts thereof, to be deposited in the grain and hay inspection fund, and amending sections 13 and 22 of chapter 189 of the Laws of 1919, as subsequently amended by amendatory acts thereof.

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

SECTION 1. That section 13 of chapter 189 of the Laws of 1919, as amended by section 1 of chapter 74 of the Laws of 1921, as amended by section 2, chapter 46, Laws of 1931, as amended by section 1, chapter 25, of the Laws of the Special Session of 1933 (being section 6991 of Remington's Revised Statutes of Washington), be amended to read as follows:

Section 13. The director of agriculture shall fix the fees for inspection, grading and weighing of the commodities included in the provisions of this act, which fees shall not exceed eight cents (8¢) a ton for sack grain and six cents (6¢) a ton for bulk grain. The fees for inspection, grading and weighing of such commodities shall be a lien upon such

Amends
§ 1, ch. 25,
Laws of
1933.

Director of
agriculture.

Fixing of
fees.

Inspection,
grading,
weighing of
commodi-
ties.

commodity so weighed, graded and/or inspected to be paid by the carrier transporting the same and treated by it as an advanced charge, except when the bill of lading contains the notation "Not for terminal weight and grade," and the commodity is not unloaded at a terminal warehouse. The director of agriculture shall so adjust the fees to be collected under this act as to meet the expenses necessary to carry out the provisions hereof, and may prescribe a different scale of fees for different localities. The director of agriculture may also prescribe a reasonable charge for service performed at places other than public terminal warehouses in addition to the regular fees when necessary to avoid rendering the services at a loss to the state. All moneys collected as public and terminal warehouse license fees, track buyer's license fees and inspection fees under the provisions of chapter 189 of the Laws of 1919, as subsequently amended, shall be paid into the hay and grain inspection fund established by chapter 25 of the Laws of the Extraordinary Session 1933-1934. Such fund shall be used for administrative expenses under this act and for the enforcement of all the provisions of chapter 189 of the Laws of 1919, as subsequently amended.

Exception.

Adjustment
of fees.Service
charge.Hay and
grain
inspection
fund.Administra-
tion and en-
forcement
expenses.

Passed the House March 5, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 158.

[H. B. 148.]

MANUFACTURE AND SALE OF WINE.

AN ACT relating to the manufacture and sale of wine, providing for the licensing of wineries and the taxation of wine, and amending chapter 62, Laws of the Extraordinary Session, 1933, entitled: "An act relating to intoxicating liquors, providing for the control and regulation thereof, creating state offices, defining crimes and providing penalties therefor, providing for the disposition of public funds and declaring that this act shall take effect immediately."

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

SECTION 1. That section 3 of chapter 62, Laws of the Extraordinary Session, 1933, be and the same is hereby amended to read as follows:

Amends
§ 3, ch. 62,
Laws of
1933.

Definitions.

Section 3. In this act, unless the context otherwise requires:

"Alcohol."

"Alcohol" is that substance known as ethyl alcohol, hydrated oxide of ethyl, or spirit of wine, which is commonly produced by the fermentation or distillation of grain, starch, molasses, or sugar, or other substances including all dilutions and mixtures of this substance.

"Beer."

"Beer" means any beverage obtained by the alcoholic fermentation of an infusion or decoction of pure hops, or pure extract of hops and pure barley malt or other wholesome grain or cereal in pure water containing not more than four per cent (4%) of alcohol by weight, and not less than one-half of one per cent ($\frac{1}{2}$ of 1%) of alcohol by volume. For the purposes of this act any such beverage, including ale, stout and porter, containing more than four per cent (4%) of alcohol by weight shall be referred to as "strong beer."

"Brewer."

"Brewer" means any person engaged in the business of manufacturing beer and malt liquor.

“Board” means the liquor control board, constituted under this act. “Board.”

“Club” means an organization of persons, incorporated or unincorporated, operated solely for fraternal, benevolent, educational, athletic or social purposes, and not for pecuniary gain. “Club.”

“Consume” includes the putting of liquor to any use, whether by drinking or otherwise. “Consume.”

“Dentist” means a practitioner of dentistry duly and regularly licensed and engaged in the practice of his profession within the state pursuant to sections 10030-10038, Remington’s Revised Statutes. “Dentist.”

“Distiller” means a person engaged in the business of distilling spirits. “Distiller.”

“Druggist” means any person who holds a valid certificate and is a registered pharmacist and is duly and regularly engaged in carrying on the business of pharmaceutical chemistry pursuant to sections 10126-10146, Remington’s Revised Statutes. “Druggist.”

“Drug store” means a place whose principal business is, the sale of drugs, medicines and pharmaceutical preparations and maintains a regular prescription department and employs a registered pharmacist during all hours drug store is open. “Drug store.”

“Employee” means any person employed by the board, including a vendor, as hereinafter in this section defined. “Employee.”

“Fund” means ‘liquor revolving fund.’ “Fund.”

“Hotel” means every building or other structure kept, used, maintained, advertised or held out to the public to be a place where food is served and sleeping accommodations are offered for pay to transient guests, in which twenty (20) or more rooms are used for the sleeping accommodation of such transient guests and having one or more dining rooms where meals are served to such transient guests, such sleeping accommodations and dining rooms being conducted in the same building and buildings, in connec- “Hotel.”

tion therewith, and such structure or structures being provided, in the judgment of the board, with adequate and sanitary kitchen and dining room equipment and capacity, for preparing, cooking and serving suitable food for its guests: *Provided further*, That in cities and towns of less than five thousand (5,000) population, the board shall have authority to waive the provisions requiring twenty (20) or more rooms.

"Imprisonment."

"Imprisonment" means confinement in the county jail.

"Interdicted person."

"Interdicted person" means a person declared an habitual drunkard pursuant to section 1708-1715, Remington's Revised Statutes, or a person to whom the sale of liquor is prohibited by an order of interdiction filed with the board pursuant to this act.

"Liquor."

"Liquor" includes the four (4) varieties of liquor herein defined (alcohol, spirits, wine and beer), and all fermented, spiritous, vinous, or malt liquor, or combinations thereof, and mixed liquor, a part of which is fermented, spiritous, vinous or malt liquor, or otherwise intoxicating; and every liquid or solid or semi-solid or other substance, patented or not, containing alcohol, spirits, wine or beer, and all drinks or drinkable liquids and all preparations or mixtures capable of human consumption, and any liquid, semi-solid, solid, or other substance, which contains more than one per cent (1%) of alcohol by weight shall be conclusively deemed to be intoxicating.

"Manufacturer."

"Manufacturer" means a person engaged in the preparation of liquor for sale, in any form whatsoever.

"Malt liquor."

"Malt liquor" means beer, strong beer, ale, stout and porter.

"Package."

"Package" means any container or receptacle used for holding liquor.

"Permit."

"Permit" means a permit for the purchase of liquor under this act.

“Person” means an individual, copartnership, association, or corporation. “Person.”

“Physician” means a medical practitioner duly and regularly licensed and engaged in the practice of his profession within the state pursuant to sections 10008-10025, Remington’s Revised Statutes. “Physician.”

“Prescription” means a memorandum signed by a physician and given by him to a patient for the obtaining of liquor pursuant to this act for medicinal purposes. “Prescription.”

“Public place” includes streets and alleys of incorporated cities and towns; state or county or township highways or roads; buildings and grounds used for school purposes; public dance halls and grounds adjacent thereto; those parts of establishments where beer may be sold under this act, soft drink establishments, public buildings, public meeting halls, lobbies, halls and dining rooms of hotels, restaurants, theatres, stores, garages and filling stations which are open to and are generally used by the public, and to which the public is permitted to have unrestricted access; railroad trains, stages, and other public conveyances of all kinds and character, and the depots and waiting rooms used in conjunction therewith which are open to unrestricted use and access by the public; publicly owned bathing beaches, parks, and/or playgrounds; and all other places of like or similar nature to which the general public has unrestricted right of access, and which are generally used by the public. “Public place.”

“Regulations” means regulations made by the board under the powers conferred by this act. “Regulations.”

“Restaurant” means any establishment provided with special space and accommodations where, in consideration of payment, food, without lodgings, is habitually furnished to the public, not including drug stores and soda fountains. “Restaurant.”

"Sale and sell."

"Sale" and "sell" include exchange, barter, and traffic; and also include the selling or supplying or distributing, by any means whatsoever, of liquor, or of any liquid known or described as beer or by any name whatever commonly used to describe malt or brewed liquor or of wine, by any person to any person; and also include a sale or selling within the state to a foreign consignee or his agent in the state.

"Soda fountain."

"Soda fountain" means a place especially equipped with apparatus for the purpose of dispensing soft drinks, whether mixed or otherwise.

"Spirits."

"Spirits" means any beverage which contains alcohol obtained by distillation, including wines exceeding seventeen per cent (17%) of alcohol by weight.

"Store."

"Store" means a state liquor store established under this act.

"Tavern."

"Tavern" means any establishment with special space and accommodation for sale by the glass and for consumption on the premises, of beer, as herein defined.

"Vendor."

"Vendor" means a person employed by the board as a store manager under this act.

"Winery."

"Winery" means a business conducted by any person for the manufacture of wine for sale, other than a domestic winery.

"Domestic winery."

"Domestic winery" means a place where wines are manufactured or produced within the State of Washington from fruits or fruit products grown exclusively and entirely within the State of Washington.

"Wine."

"Wine" means any alcoholic beverage obtained by fermentation of fruits (grapes, berries, apples, et cetera) or other agricultural product containing sugar, to which any saccharine substances may have been added before, during or after fermentation, and containing not more than seventeen per cent (17%) of alcohol by weight, including sweet wines fortified

with wine spirits, such as port, sherry, muscatel and angelica, not exceeding seventeen per cent (17%) of alcohol by weight.

“Beer wholesaler” means a person who buys beer from a brewer or brewery located either within or beyond the boundaries of the state for the purpose of selling the same pursuant to this act, or who represents such brewer or brewery as agent.

“Beer wholesaler.”

“Wine wholesaler” means a person who buys wine from a vintner or winery located either within or beyond the boundaries of the state for the purpose of selling the same not in violation of this act, or who represents such vintner or winery as agent.

“Wine wholesaler.”

SEC. 2. That section 23 of chapter 62 of the Laws of the Extraordinary Session of 1933, the same being section 7306-23 of Rem. Rev. Stat., be amended and the subsections thereof renumbered to read as follows:

Amends § 23, ch. 62, Laws of 1933.

Section 23. There shall be the following classes of licenses, at the annual license fees hereinafter set forth:

Classes of licenses: fees for.

1. License to manufacturers of liquor, including all kinds of manufacturers except distillers, brewers, and wineries and domestic wineries; fee: \$1,000.00.

Manufacturers.

2. License to manufacturers of malt liquor; fee based on the preceding calendar year’s production, at the rate of \$50.00 per thousand barrels annual production or fraction thereof, with a minimum fee of \$250.00.

Malt liquor.

3. License to wineries; fee: \$25.00; License to domestic wineries; fee: \$5.00.

Wineries.

4. License to distillers, including blending, rectifying and bottling; fee: \$2,500.00: *Provided*, That the board shall license stills used and to be used solely and only by a commercial chemist for laboratory purposes, and not for the manufacture of liquor for sale, at a fee of \$10.00: *Provided, further*, That the board shall license stills used and to be used

Distillers.

Chemist use for laboratory purposes.

solely and only for laboratory purposes in any school, college or educational institution in the state, without fee: *Provided, further,* That the board shall license stills which shall have been duly licensed as fruit and/or wine distilleries by the Federal government, used and to be used solely as fruit and/or wine distilleries in the production of fruit brandy and wine spirits, at a fee of \$50.00.

Educational purposes.

Federal government.

Beer brewers, wholesalers.

5. License to brewers and beer wholesalers to sell beer, manufactured within or without the state, to licensed wholesalers and/or to holders of retail licenses under subsection 6, 7, 8, 11, 12, and 14 hereof; fee: \$250.00; for each distributing unit.

Inclusion.

For the purpose of this act brewers and beer wholesalers whose products are sold by licensees in this state, but whose plant or principal place of business is located elsewhere, shall be deemed to be beer wholesalers within the provisions of this act and shall obtain wholesalers' licenses and appoint statutory agents in this state, upon whom process may be served.

Passenger trains.

6. License to dining, club, and buffet cars on passenger trains to serve such liquors as may be permitted to be served by the individual glass or opened bottle at retail, for consumption on the premises only, under the provisions of this act, by restaurants, hotels, and others of a similar class; which license shall be issued to any corporation, association or person operating any such car within the state upon payment of a fee of one hundred fifty dollars (\$150.00), which shall be a master license, and shall permit such sale upon one such car; and upon payment of the additional sum of five dollars (\$5.00) per car, such license shall extend to additional cars operated by the same licensee within the state, and duplicate licenses for such additional cars shall be issued: *Provided,* That such licensee may

Restaurants, hotels.

make such sales upon cars in emergency for not more than five consecutive days without such license. Emergency.

7. Retailer's license, Class A. License to sell beer by the individual glass or opened bottle at retail, for consumption on the premises only; such license to be issued only to hotels, restaurants, drug stores or soda fountains, dining places on boats and aeroplanes, and to clubs. Retailer's license, Class A.

8. Retailer's license, Class B. License to sell beer by the individual glass or opened bottle at retail, for consumption on the premises only; such license to be issued only to a person operating a tavern. Class B.

9. Retailer's license, Class C. License to sell wine by the individual glass or opened bottle at retail, for consumption on the premises only; such license to be issued to hotels, restaurants, dining places on boats and aeroplanes, clubs, and to taverns. Class C.

10. Classification—The fees for Class A and B retail licenses issued under subsections 7 and 8 hereof, in cities and towns, shall be graduated according to the population thereof, as follows: Classification, Class A and B.

Cities and towns of less than 10,000; fee: \$50.00; Fees for.
 Cities and towns of 10,000 and less than 100,000; fee: \$100.00;

Cities and towns of 100,000 or over; fee: \$150.00;

Fees for licenses issued under subsections 7 and 8 hereof, outside the limits of cities and towns shall be \$150.00.

The fee for Class C retail license issued under subsection 9 hereof, in cities and towns, shall be graduated according to the population thereof, as follows:

Cities and towns of less than 10,000; fee: \$37.50;

Cities and towns of 10,000 and less than 100,000; fee: \$75.00;

Cities and towns of 100,000 or over; fee: \$112.50;
 Fees for licenses issued under subsection 9
 hereof, outside the limits of cities or towns shall be
 \$112.50.

Class D.

11. Retailer's license, Class D. License to sell pasteurized beer by the opened bottle at retail, for consumption upon the premises only, such license to be issued to hotels, restaurants, dining places on boats and aeroplanes, clubs, drug stores, or soda fountains, and such other places where the sale of beer is not the principal business conducted; fee: \$50.00.

Class E.

12. Retailer's License, Class E. License to sell pasteurized beer at retail in bottles and original packages, not to be consumed upon the premises where sold, at any store other than the state liquor stores; fee: \$10.00 for each store.

Class F.

13. Retailer's License, Class F. License to sell wine in bottles and original packages, not to be consumed on the premises where sold, at any store other than the state liquor stores: *Provided*, Such licensee shall pay to the state liquor stores for such wines the current retail price; fee: \$10.00;

Class G.

14. Retailer's License, Class G. Special license to a society or organization to sell beer at picnics or other special occasions at a specified date and place; fee: \$5.00 per day.

Club
 licenses.

15. License to clubs, entitling each member of the club to keep on the premises a reasonable quantity of liquor for personal consumption on the premises: *Provided*, That no club shall be entitled to such a license:

Require-
 ments for.

a. Unless such club had been in operation at least three years prior to the effective date of this act, or, the club, being thereafter formed, had been in continuous operation for at least one year immediately prior to the date of its application for such

license: *Provided*, That by unanimous vote the board may waive the provisions of this subsection;

b. Unless the club premises be constructed and equipped, conducted, managed and operated to the satisfaction of the board and in accordance with this act and the regulations made thereunder;

c. Unless the board shall have determined pursuant to any regulations made by it with respect to clubs, that such club is a bona fide club; fee: \$100.00.

SEC. 3. That section 24 of chapter 62 of the Laws of the Extraordinary Session of 1933 of the State of Washington, the same being section 7306-24 of Rem. Rev. Stat. be amended by adding a new section to follow immediately after section 24 to be known as section 24A to read as follows:

Amends
and adds to
§ 24, ch. 62,
Laws of
1933.

Section 24A. All wines manufactured or produced in domestic wineries may be sold by the manufacturer or producer thereof direct to persons holding licenses entitling them to sell wine at retail under the provisions of this act. There is hereby imposed upon all wines manufactured or produced in domestic wineries and sold to retail licensees within the state a tax of ten cents per wine gallon. The tax herein provided for shall be collected by means of stamps to be furnished by the board. Every person selling wine under the provisions of this section shall report all sales to the board in such manner, at such times and upon such forms as may be prescribed by the board in accordance with section 25. Every such person shall procure from the board revenue stamps representing the tax in such form as the board shall prescribe and shall affix the same to the package or container in such manner and in such denomination as required by the board and shall cancel the same prior to the delivery of the package or container containing the wine to the purchaser, and any person who shall sell, or attempt to sell wine not produced exclusively and entirely from products

Sale of
wine.

Tax on wine.

Report of
sales.

Revenue
stamps.

Violation. grown in the state, under this section shall be guilty of a violation of this act, and his license shall be summarily cancelled by the board.

Distinctive label. Every domestic winery shall put upon all packages containing wine manufactured by it a distinctive label in accordance with section 45 and in addition such label shall show whether or not such wine is fortified or unfortified and the label shall contain a statement that the wine was produced exclusively and entirely from products grown in the State of Washington.

Amends § 42, ch. 62, Laws of 1933. SEC. 4. That section 42 of chapter 62, Laws of the Extraordinary Session, 1933 be and the same is hereby amended to read as follows:

Restriction on sale of liquor. Section 42. No person shall canvass for, solicit, receive, or take orders for the purchase or sale of any liquor, or act as agent for the purchase or sale of liquor: *Provided*, That nothing in this act shall prevent any brewer, brewery, or wholesaler, by his or its authorized agent, from soliciting orders from holders of licenses to sell beer under section 23 of this act: *Provided, further*, That nothing in this act contained shall prevent any domestic winery, its proprietors, agents and employees from soliciting orders of persons holding licenses entitling them to sell wine at retail. Nothing in this section contained shall apply to agents dealing with the board or to the receipt or transmission of a telegram or letter by any telegraph agent or operator or post office employee in the ordinary course of his employment as such agent, operator or employee.

Orders for beer.

Soliciting of orders for wine.

Exception.

Passed the House March 14, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 159.

[S. S. B. 90.]

FLOOD CONTROL: PLACED UNDER SUPERVISOR OF
HYDRAULICS.

AN ACT relating to floods, the alleviation of damage therefrom, and the regulatory control thereof, placing the administration of this act under the state supervisor of hydraulics, prescribing his authority and duties thereunder, making an appropriation therefor, and declaring that this act shall take effect immediately.

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

SECTION 1. The alleviation of recurring flood damages to public and private property, to the public health and safety, and to the development of the natural resources of the state is declared to be a matter of public concern, and as an aid in effecting such alleviation the State of Washington, in the exercise of its sovereign and police powers, hereby assumes full regulatory control over the navigable and non-navigable waters flowing or lying within the borders of the state subject always to the Federal control of navigation, to the extent necessary to accomplish the objects of this act.

Regulatory control over waters of state.

SEC. 2. Damages within the meaning of this act shall include harmful inundation, water erosion of soil, stream banks and beds, stream channel shifting and changes, harmful deposition by water of eroded and shifting soils and debris upon property or in the beds of streams or other bodies of water, damages by high water to public roads, highways, bridges, utilities and to works built for protection against floods or inundation, the interruption by floods of travel, communication and commerce, and all other high water influences and results which injuriously affect the public health and the safety of property.

Damages, affecting safety and health.

Control:
how
exercised.

SEC. 3. State regulatory control shall be exercised through regulatory orders, the designation of flood control zones and the issuance of permits, as hereinafter provided, and shall be exercised over the planning, construction, operation and maintenance of any works, structures and improvements, private or public, which might, if improperly planned, constructed, operated and maintained, adversely influence the regimen of a stream or body of water or might adversely affect the security of life, health and property against damage by flood water.

Liability.

SEC. 4. The exercise by the state of regulatory powers as in this act provided shall not imply or create any liability for any damages against the state.

State super-
visor of
hydraulics.

SEC. 5. The state supervisor of hydraulics shall have authority to appoint and employ such assistants, professional, clerical and other services and to purchase such equipment, materials and supplies, as shall be necessary for the performance of his duties under this act.

Powers and
duties.

Examination
of
structures.

SEC. 6. With respect to such features as may affect flood conditions, the state supervisor of hydraulics shall have authority to examine, approve or reject designs and plans for any structure or works, public or private, to be erected or built or to be reconstructed or modified upon the banks or in or over the channel or over and across the flood plain or floodway of any stream or body of water in this state, except as to structures or works erected by any flood control district.

Structures
maintained
in violation
of orders.

SEC. 7. Any existing structures or works hereafter reconstructed or modified and their operation or maintenance, and any structures or works hereafter constructed or maintained in violation of any order or orders of the state supervisor of hydraulics

shall be presumed to be a public nuisance and may be abated in the manner provided by law.

SEC. 8. Said state supervisor shall have supervision and control over all dams and obstructions in streams, and may make reasonable regulations with respect thereto concerning the flow of water which he deems necessary for the protection to life and property below such works from flood waters.

Dams and obstructions.

SEC. 9. The state supervisor of hydraulics shall have authority and it shall be his duty to establish and promulgate rules and regulations governing the administration of this act.

Rules and regulations.

SEC. 10. No person, firm, association or corporation, public, municipal or private, shall have the authority or the right hereafter to construct, reconstruct, or modify any structure or works affecting flood waters within any flood control zone, established under the provisions of this act, or to operate or maintain any such structure or work hereafter constructed, reconstructed or modified without a written permit from the state supervisor of hydraulics applied for and issued in accordance with such general rules and regulations as shall be established and promulgated for the purpose under the provisions of this act: *Provided, however,* That whenever, in cases of emergency, flood waters shall threaten to or shall endanger lives or damage property, or it shall be necessary to repair, reconstruct, or restore property damaged by such flood waters, in order that such property may be used immediately for the purpose or purposes theretofore used, no permit shall be required.

Need of written permit.

Emergency: exception.

SEC. 11. As soon as funds are available for the purpose the state supervisor of hydraulics shall undertake and conduct a careful study of the flood control needs of the state. In so doing he shall consult, consider and utilize any available data and

Study of flood control needs of state.

records gathered by the state planning council, all state departments and by other agencies, state or local, and it shall be the duty of all such agencies to cooperate with the supervisor in furnishing him all available data and records. The supervisor shall also make such field investigations and surveys as he shall deem necessary to carry out the provisions of this act.

Data and records.

Surveys.

U. S. geological maps.

SEC. 12. The quadrangle maps published by the United States geological survey and showing elevation contours shall be considered competent information upon which may be based the area and boundaries of watersheds for the establishment of flood control zones hereinafter provided for.

Flood control zones.

SEC. 13. The state supervisor of hydraulics shall have authority and it shall be his duty as soon as sufficient data are available for the purpose, to establish any area of the state subject to flood damages, beginning with such area as he shall select, into a flood control zone, in accordance with the objects of this act.

Alteration of boundaries.

SEC. 14. The boundaries and area of any established flood control zone may be altered and revised from time to time by the state supervisor of hydraulics under such general rules and regulations as may be prescribed under the provisions of this act.

Notice to owners: methods of giving.

SEC. 15. No flood control zone shall be established, altered or revised without notice previously given by the state supervisor of hydraulics to the owners of the lands included in such zone or in any alteration or revision thereof by previous publication of said notice in a newspaper of general circulation published in the county where said lands or the greater portion thereof are situated, and selected by said state supervisor, for three (3) consecutive weekly issues of said newspaper, stating briefly a general description in terms of government

sections, townships and ranges, of the lands within such zone or alteration or revision thereof, and the general objects of the establishment or alteration or revision of such zone and the day, hour and place where written objections may be submitted and heard.

SEC. 16. Notice of the establishment, alteration or revision of a flood control zone given substantially in the manner above prescribed, shall be construed to be sufficient notice thereof. Upon the establishment, alteration or revision of a flood control zone after such notice and hearing, the state supervisor of hydraulics shall make and enter a written order thereof and file the same in his office and the same shall be final and conclusive, unless an appeal therefrom be had within the time and in the manner provided in this act.

Written
order
after
notice.

SEC. 17. Any person, association or corporation, public, municipal or private, feeling aggrieved at any order, decision, or determination of the state supervisor of hydraulics made pursuant to this act, affecting his interest, may have the same reviewed by a proceeding for that purpose, in the nature of an appeal, initiated in the superior court of the county in which the matter affected, or a portion thereof is situated. The proceedings in every such appeal shall be heard and tried by the court and shall be informal and summary, but full opportunity to be heard and present evidence shall be had before judgment is pronounced. No such appeal shall be entertained unless notice of appeal containing a statement of the substance of the order, decision, or determination complained of and the manner in which the same injuriously affects the appellant's interests, shall have been served personally upon the state supervisor of hydraulics, or by registered mail, at his office at the state capitol, within twenty (20) days following the rendition of the order, deci-

Person
aggrieved
may appeal.

Proceedings
for appeal.

sion or determination appealed from and communication thereof in writing to the person affected thereby. No bond shall be required except a stay is desired and an appeal shall not be a stay, unless within five (5) days following the service of notice of appeal a bond shall be filed in an amount to be fixed by the court and with sureties satisfactory to the court, conditioned to perform the judgment of the court. Costs shall be paid as in civil cases brought in the superior court, and the practice in civil cases shall apply. Appeal shall lie from the judgment of the superior court as in other civil cases. In all court proceedings under or pursuant to this section the decision of the state supervisor of hydraulics shall be prima facie correct. The attorney general shall be the legal advisor of the state supervisor of hydraulics and shall represent him in all proceedings whenever so requested.

Costs.

Legal advisor.

Does not affect other statutes.

SEC. 18. Nothing in this act contained shall be construed to alter, abridge or enlarge any power or duty of the state supervisor of hydraulics conferred or imposed by any other statute now or hereafter enacted.

Liberal construction.

SEC. 19. The provisions of this act and all proceedings thereunder shall be liberally construed with a view to effect their object.

Partial invalidity.

SEC. 20. If any section or provisions of this act shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the act as a whole or any section, provision or part thereof not adjudged to be invalid or unconstitutional.

Appropriation.

SEC. 21. For the purpose of carrying out the provisions of this act there is hereby appropriated out of the general fund to the department of conservation and development the sum of ten thousand dollars (\$10,000.00).

SEC. 22. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately. Effective immediately.

Passed the Senate March 11, 1935.

Passed the House March 13, 1935.

Approved by the Governor March 22, 1935.

CHAPTER 160.

[S. S. B. 113.]

FLOOD CONTROL: POLICY.

AN ACT relating to flood control, facilitating a policy therefor, providing for the creation of flood control districts with certain powers and duties, providing for certain state supervision and control thereof, authorizing contracts between flood control districts and the United States, the state, counties, cities, towns, diking, drainage and waterway districts for flood control purposes, providing penalties for violations thereof and declaring that this act shall take effect immediately.

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

SECTION 1. Flood control districts may be established, operated and maintained in this state, pursuant to this act, to provide for control, to the extent practicable and by economically feasible methods, of the whole, or any part, of the stream system of any main stream or tributary, and control against tidal or any bodies of water within this state, for the protection therefrom of life and property, public and private, the preservation of public health and the conservation and development of the natural resources of the State of Washington. Flood control districts: creation of.

SEC. 2. The term "main stream" as used in this act, shall be held and construed to be the principal Defining "main stream."

stream proposed to be controlled by the district. Such main stream may constitute the tributary of another stream inside or outside the district. In the event the district includes more than one tributary of a stream, or tributaries of different streams, outside the district, each tributary within the control of the district may be considered and dealt with as a main stream under the provisions of this act. The term "tributary" whenever used in this act with reference to a stream to be controlled by the district shall be held and construed to be a tributary of the main stream to be controlled by the district.

"Tributary."

Landowners' petition.

SEC. 3. A landowners' petition, signed by not less than ten (10) resident owners of land proposed to be included within the district and to be benefited by the maintenance thereof, may be filed with the director of the department of conservation and development of the State of Washington, hereinafter referred to as the state director, together with such proof of said land ownership as shall be satisfactory to said director

State director.

Terms and objects of petition.

SEC. 4. Said petition shall set forth in general terms the objects sought and the means by which the same may be accomplished, shall describe generally in terms of government sections, townships and ranges, the territory to be benefited, may contain allegations regarding any other matter deemed material by the petitioners, shall be signed by each of the petitioners, and shall specify their respective postoffice addresses. Neither the form, nor any of the allegations, of said petition shall be held or construed to be jurisdictional or to deprive the state director or the boundary commission hereinafter provided for of the authority, duties, and privileges in connection with the creation of the proposed district prescribed by the provisions of this act.

Not jurisdictional.

SEC. 5. Upon the filing of said petition, as herein provided, the state director shall refer the same to the appropriate division or divisions of his department for such investigation, at the expense of the department, as he shall deem advisable to determine the probable feasibility of the project proposed in the petition: *Provided*, That said state director shall not be required to consider said petition unless ample appropriation has been made for such purpose.

Appropriate
division.

Ample
appropriation.

SEC. 6. In connection with such investigation, said state director may make written request upon any officer, institution, or department of the state and of the United States for information, opinion or advice relative to any features thereof which are pertinently within the scope of the prescribed work of such officer, institution or department. Upon receipt of such request, it shall be the duty of such state officer, institution or department to furnish the state director in writing, without undue delay, the information, opinion or advice so requested.

Written
request for
information.

Written
opinion.

SEC. 7. Said state director shall cause the investigation to be carried on expeditiously and shall make written report of his findings within ninety days from the date of the receipt of said petition: *Provided*, That a written extension of time for making said report may be given by a majority of the petitioners.

Report of
findings.

SEC. 8. If, upon said investigation, the state director finds that the project outlined in said petition shows little or no probable feasibility, is not conducive to the public welfare, or not consistent with a comprehensive plan of development, he shall so declare in the report of his findings and dismiss said petition.

Dismissing
of
petition.

SEC. 9. If, however, upon said investigation, the state director finds that the project outlined in said

Approval
of
petition.

petition, or such modification thereof as he may suggest, shows probable feasibility, is conducive to the public welfare, and consistent with a comprehensive plan of development, he shall so declare in the report of his findings, and shall approve the petition subject to any such suggested modifications.

Records.

Copies of
report
filed.

SEC. 10. Said original petition and the written report of the state director's findings thereon shall be given an appropriate title and shall remain a part of the records of his department. He shall forthwith mail or deliver a copy of the report of his findings to the petitioner whose name first appears on said petition, unless otherwise directed in the petition, in which event it shall be mailed or delivered personally to the person so designated. At the same time, he shall mail a copy of said report, with a copy of said petition attached, to the board of commissioners of each county in which any of the lands to be benefited from the organization and maintenance of the proposed flood control district are situated, and such board of county commissioners shall file the same among the records of its office and permit public inspection thereof during office hours.

Creation of
commission.

SEC. 11. Upon such approval of the project, either as originally proposed in said petition, or as modified by the state director in the report of his findings, the state director shall create a commission which shall consider and determine the feasibility of the project and the boundaries of such proposed flood control district.

Commis-
sion's com-
posed of.

SEC. 12. Said commission shall be composed of the state director, the state supervisor of hydraulics, hereinafter referred to as the state supervisor, the state director of highways, one person representing the state planning council, and one person a resident of, or representing, the region affected to be designated and appointed by said state director of the

department of conservation and development: *Provided*, That the state director may appoint any person in his judgment qualified for the position, to fill a vacancy or vacancies in the personnel of said commission

Vacancies.

SEC. 13. The state director shall be ex-officio chairman, and the state supervisor ex-officio clerk, of said commission. A majority of the members of said commission shall constitute a quorum for the transaction of business or exercise of any of its powers, functions, and duties.

Ex-officio chairman, and clerk.

Quorum.

SEC. 14. Said commission shall prescribe rules for the government of its deliberations, employ necessary help and service, receive evidence, and make investigations independent of the record before it, to determine the feasibility of the proposed project and the boundaries of the proposed flood control district, may adjourn its meetings from time to time and place to place and to do any and all things necessary, appropriate or incidental to the discharge of its duties.

Duties of commission.

SEC. 15. In considering the feasibility of the project, the commission shall formulate a plan of proposed construction and an estimate of its cost, itemized generally so as to be reasonably specific as to the various parts and units thereof, including a plan of finance and of cooperation with other agencies: *Provided*, That such plans and the estimates shall be tentative and preliminary only and shall not be held or construed to be a limitation on the right and authority of the district, if created, to adopt plans and to carry out improvements as the district directors shall determine in accordance with this act. The commission, by majority vote of its members, shall determine the feasibility of the proposed project and file with the state director the report of its findings thereon, and mail a copy thereof

Plan of proposed construction.

Tentative.

Majority vote.

to the the board of county commissioners of each county in which any of the lands described in said petition are located. If the commission shall find and report that the proposed project is not feasible, the state director shall dismiss the petition.

Special meetings.

SEC. 16. Special meetings of the commission may be called by the chairman or by three members thereof by written notice specifying the time and place of the meeting, mailed by United States mail to each member at his address shown in the records of the commission.

Adjournment.

SEC. 17. If no quorum be present at any meeting of the commission, the members present may adjourn the meeting to a place and day certain, upon notifying the absent members by United States mail of the time and place to which said meeting was adjourned.

Expenses.

SEC. 18. Unless otherwise provided for, the necessary expenses of the commission and of its members in performing such duties shall be borne by the state department of conservation and development.

Establishing of boundaries.

Notice of such hearing.

SEC. 19. Upon receipt of the commission's report that the proposed project is feasible, the state director shall fix a time and place for the commission to meet for the purpose of considering and establishing the boundaries of the proposed district, and shall publish notice of such hearing in each county in which any of the lands in the proposed district are situated. He shall mail a copy of such notice at least twenty days prior to the date of hearing, to the board or boards of county commissioners of each county in which the lands described in said petition are located, and to each member of said commission. The hearing shall be held at some suitable place in the county where the lands, or the major portion of the lands, described in said peti-

tion are located. Notice of such hearing shall be published as in this act provided.

SEC. 20. Except as in this act otherwise provided, any notice required under the provisions of this act to be published in any county, shall be published in the official newspaper thereof and if there be no official newspaper therein, then in a newspaper of general circulation published in such county, and if there is no official or other newspaper of general circulation published in such county, then some newspaper of general circulation therein, published outside said county, naming it in the notice. Said notice shall be published for two weeks (three consecutive weekly issues) and the day of first publication shall be at least twenty days prior to the day set in such notice for hearing or proceeding.

Newspaper
publication.

Two weeks.

SEC. 21. The notice of hearing to establish the boundaries of the proposed district shall state the day, hour and place of the hearing and that a landowners' petition for the creation of a flood control district under the provisions of this act, giving the chapter of the published session laws of the state and the year of the legislative session which enacted the law, has been filed with the state director of the department of conservation and development, who has made a report of his findings upon investigation of the same; that copies of said petition and said report and the report of the boundary commission finding that the proposed project is feasible has been filed with the boards of county commissioners of each county in which any of the lands benefited from the organization and maintenance of a flood control district are situated and may be inspected at the offices of these boards during office hours by any interested person; shall specify generally the boundaries of the proposed district, and shall state that all persons having or claiming any interest in the lands, or in any part thereof, situated

Contents of
notice of
hearing.

Copies of
petition
and report
filed with
boards.

Persons
with interest
in land.

within the boundaries of the proposed district, and all persons otherwise interested, are required at or before the time of said hearing to file in writing with said state director, as chairman of the boundary commission provided for in this act, such objections as they may have, if any, to the establishment of boundaries for the proposed flood control district. Said notice shall carry the name of the chairman of said commission, together with his postoffice address, at its conclusion.

Objections.

Chairman's name and address.

Description of course of boundary lines.

Benefits to lands.

Map of proposed district.

Consideration of boundaries.

Notice of hearing.

File affidavits.

SEC. 22. The course of the boundary lines of the proposed district may be described in said notice with regard generally to the contour of the territory involved and the benefits which the included lands shall receive from the control of the floods therein, and may be located on government section, township and range lines or lines of fractional parts of sections, where such method of location in the opinion of said director will not violate substantially the elements above mentioned to be considered in determining the course of the boundary lines of the district. As an alternative method, such boundaries may be described by a survey traverse showing courses and distances with appropriate ties to government corners, in which case there shall be submitted and filed with the commission's report a map of the proposed district with the boundary lines platted thereon.

SEC. 23. At such hearing the commission shall meet to consider the boundaries to be established for the proposed district. Said commission shall first determine whether the notice of hearing was published in the manner and for the time required by this act and shall file the affidavit or affidavits of the publisher of said notice among its records.

SEC. 24. If the notice of hearing was not legally published, the commission shall so find and adjourn

the hearing to a time and place certain and order new notice of hearing. If notice of hearing was legally published, the commission shall so find and shall proceed to receive any pertinent evidence that may be offered in regard to the establishment of boundaries for the proposed district.

Legal publishing of notice.

SEC. 25. Said commission shall consider the lands and territory to be benefited by the project and may increase or diminish the area, or change the boundaries thereof to include benefited lands, or exclude lands not benefited thereby: *Provided*, That no lands not within the boundaries described in the notice of hearing shall be included within the district without new notice and hearing as in this act provided, and said commission, by majority vote of its members, shall establish and define, by any of the above mentioned methods, the boundaries so as to subserve the best interests of the proposed district and to enable it to carry out the objects of its creation and shall file with the state director its findings and order thereon, and mail a copy thereof to the commissioners of each county in which any of the lands embraced within such established boundaries are located.

Changing of boundaries.

New notice and hearing.

SEC. 26. The commission in its order shall designate a name for the district and direct the state director to call an election to be held therein for the purpose of determining whether or not the proposed district with boundaries established by the commission shall be created. When the commission shall have established the boundaries of such proposed district it shall deliver all papers and records involved in its deliberations to the state director to be preserved among the records of his department, and thereupon, the functions of said commission shall cease and it shall ipso facto be dissolved and discharged.

Name for district.

Election.

Records to state director.

State
director's
statement
of proceed-
ings: con-
tents of.

Approval
of
attorney
general.

Certifying
of
proposition.

Voting at
election.

Certifying
of results
to state
director.

If propo-
sition is
not adopted.

SEC. 27. When the commission shall have established the boundaries of the proposed district, the state director, with the advice and approval of the attorney general, shall prepare a brief statement of the proceedings, preliminary to and including the establishment of boundaries, the description of the boundaries and shall call and fix a date for an election to be held therein to determine whether or not such proposed district shall be created and shall mail a copy thereof, at least forty-five (45) days before the date of such election, to the board of county commissioners of each county in which any of the lands in the proposed district are located. He shall, with the advice and approval of the attorney general, certify to the election board of each county, or counties, in which such proposed district is located, at least forty-five (45) days before the date of such election, such proposition in the form of a ballot title of not to exceed twenty-five (25) words so framed as to enable voters favoring the proposition to vote "Flood District Organization, Yes" and those opposed thereto to vote "Flood District Organization, No" and the election shall be held on the day so fixed. The county auditor of each such county, when the election board has canvassed such election in such county, shall certify the result to the state director. Such proposition shall be adopted and assented to by a majority of the qualified voters of such proposed district voting thereon.

SEC. 28. If such proposition is not adopted and assented to by a majority of the voters voting thereon at said election, the state director shall forthwith so find and file the same among the records of his department under the title of the designated flood control district and a copy thereof shall be mailed to the board of county commissioners of each county in which any of the lands within the boundaries of the proposed district are situated and shall

be by such board preserved among the records of its office. Upon such finding, all proceedings had to create the proposed district shall become nullified and of no effect and the project cannot be revived without the initiation of new proceedings as in this act provided.

Nullifying
of
proceedings.

SEC. 29. If such proposition is adopted and assented to by a majority of the voters voting thereon at said election, the state director shall so find and shall make an order setting forth the name of, describing the boundaries of, and declaring the territory within such district to be duly established as a flood control district under the provisions of this act and shall file the same among the records of his department.

If proposi-
tion is
adopted.

SEC. 30. A certified copy of said order shall be filed for record in the office of the auditor of each county in which any lands within the flood control district are situated, and shall be entitled to record without payment of filing or recording fee.

Copy filed
in county
auditor's
office.

No fee.

SEC. 31. From and after the filing for record of such certified copy in the office of the auditor of each such county, the creation of the district shall be complete and its existence cannot thereafter be legally questioned by any individual or corporation, except the State of Washington in an appropriate court action brought within six (6) months from the date of the state director's order establishing the district. If the existence of said district is not challenged by the State of Washington within such period, it shall thereafter be forever barred from questioning the legal existence of said district by reason of any defect in proceedings had for the creation of said district.

Creation
of district
complete.

Court
action.

SEC. 32. Any flood control district created under this act shall constitute a body corporate and shall possess all the usual powers of a corporation for

Powers
of a
corporation.

public purposes as well as all powers that may now or hereafter be conferred by law, and shall not be liable for the torts of its officers, agents and employees. No action shall be brought or maintained against any flood control district, its agents, officers or employees, for any non-contractual acts or omissions of such flood control district, its officers, agents or employees. Any flood control district created under this act shall be a political subdivision of the state and shall be held and construed to be a municipal corporation within the provisions of the state constitution relating to exemption from taxation and within its provisions relating to the debt limits of municipal corporations.

Non-contractual acts or omissions.

Political subdivision of the state.

District has power to carry out purposes of act.

SEC. 33. Any flood control district shall have authority to carry out the purposes of this act and to that end may acquire, purchase, hold, lease, manage, improve, repair, occupy, and sell real and personal property or any interest therein, either inside or outside the boundaries of the district, may enter into and perform any and all necessary contracts, appoint and employ the necessary officers, agents and employees, may sue and be sued and do any and all lawful acts required and expedient for its purposes.

Construction and operation of flood control projects.

SEC. 34. Any flood control district, for the control of waters subject to flood conditions from streams, tidal or other bodies of water, affecting such district, may inside or outside the boundaries of the district, construct, operate and maintain dams and impounding basins and dikes, levees, revetments, bulkheads, rip-rap or other protection; may remove bars, logs, snags and debris from and clear, deepen, widen, straighten, change, relocate or otherwise improve and maintain stream channels, main or overflow; and may construct, operate and maintain any and all other works, structures and improvements necessary for such control; and for any

such purpose may purchase, condemn, or otherwise acquire land and property, including beds of non-navigable waters and state, county and school lands, and property and may damage any land or other property for any such purpose, and may condemn land and other property and damage the same for any other public use after just compensation having been first made or paid into court for the owner in the manner prescribed by this act.

Purchase, condemning lands.

SEC. 35. Any flood control district may contract with, and/or contribute funds to, or receive funds from, the United States, or any agency thereof, and/or with, and/or contribute funds to, or receive funds from, the State of Washington for surveys, construction, reconstruction, betterment or extension, or any supervision thereof, operation or maintenance of necessary district works for the control of floods, for such periods and upon such terms as may be designated therein. Pursuant to any such contract, the district may deposit its general obligation bonds, at not less than par value and accrued interest, with the United States, or any agency thereof, and/or with the State of Washington, as payment by the district under such contract, or as security for its future payment thereunder.

May contract with U. S. and agencies.

Deposit of general obligation bonds.

SEC. 36. Whenever the United States shall participate in the construction of any district flood control project, the contract may provide that the designated federal agency shall have charge of such construction. Whenever the state, but not the United States, shall participate in the construction of any flood control project, the district directors shall have charge of construction, subject to supervision, inspection and approval of the state director. Before the district shall enter into any contract for construction, reconstruction or repairs, or for materials therefor, the plans, specifications, proposal and form

Federal agency in charge.

District directors in charge.

Approval of
state
director.

of contract shall be submitted to and approved in writing by the state director.

Levy of an
annual tax.

SEC. 37. Any flood control district may raise revenue by the levy of an annual tax on all taxable property within such district, such levy to be made and taxes collected at the same time and in the same manner now or hereafter provided by law for the levy and collection of county taxes, such levy not to exceed two mills on the dollar in any one year: *Provided, however,* That such annual levy may be increased to five mills on the dollar when a proposition therefor shall be adopted and assented to by a majority of the qualified voters voting thereon at a general or special election therefor.

Not to
exceed two
mills on
the dollar.

Exception.

Limit on
amount of
indebtedness.

SEC. 38. No flood control district shall for any purpose become indebted in any manner to an amount exceeding one and one-half per centum of the taxable property in such district without the assent of three-fifths of the voters therein voting at an election to be held for that purpose, nor in cases requiring such assent shall the total indebtedness at any time exceed three per centum on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes previous to the incurring of such indebtedness.

Public use.

Proceedings
to condemn.

SEC. 39. The taking and damaging of property or rights therein or thereto by any flood control district, either inside or outside of such district, for flood control purposes of the district is hereby declared to be for a public use. Such eminent domain proceedings shall be in the name of the district, shall be had in the county where the property is situated, and may unite in a single action proceedings to condemn for district use property held by separate owners, the jury to return separate verdicts for the several lots, tracts or parcels of land, or

interest therein, so taken or damaged. The proceedings may conform to the provisions of sections 921 to 926, inclusive, of Remington's Revised Statutes, or to any general law now or hereafter enacted governing eminent domain proceedings by counties. The title so acquired by the district shall be the fee simple title or such lesser estate as shall be designated in the decree of appropriation.

Conform
with 921 to
926, Rem.
Rev. Stat.

SEC. 40. Before any flood control works shall be undertaken by any district, its board of directors shall by resolution adopt a comprehensive plan of flood control for such district, subject to the written approval of the state director. Such plan, to meet changes in conditions, may be modified by similar resolution and approval. Certified copies of such resolutions and approval thereof shall be filed in the office of the state director by the district board. Flood control works shall conform in all substantial respects to such comprehensive plan or modification thereof, and may be constructed in parts or units until the entire plan has been completed. Whenever the flood plain of a main stream shall embrace portions of two or more counties, the comprehensive plan for any flood control district shall be formulated in view of, and as part of, the regimen of the stream as a whole. In case the district shall embrace lands in more than one county the resolution for the comprehensive plan shall be adopted by the affirmative vote of at least two of the directors from each county, and shall fix the order of priority in which the flood control works, structures and improvements shall be undertaken by the district.

Adoption of
a plan of
flood control.

Parts or
units until
completed.

SEC. 41. No contract shall be entered into with the State of Washington and/or the United States as herein provided, until a proposition therefor shall have been submitted to and adopted and assented to by a majority of the qualified voters of the district

Proposition
must be
voted upon
before
making con-
tract with
U. S.

Vote on
indebtedness.

voting thereon at a general or special election: *Provided*, That if, by reason of such contract, said district shall become indebted in any manner to an amount exceeding one and one-half per centum of the taxable property in such district, such proposition shall be adopted and assented to by three-fifths of the qualified voters of the district voting thereon.

Monthly
payments.

SEC. 42. District contracts for construction, services or materials, may provide for payments in monthly proportion of the contract price, as the work progresses, or as the services or materials are furnished, on monthly estimates of the value thereof.

Public
bidding.

SEC. 43. All district contracts for construction, labor, or materials entering therein, shall be awarded at public bidding, except as herein otherwise provided. A notice calling for sealed proposals shall be published for a period of two weeks (three consecutive weekly issues) and the date of first publication shall be at least fifteen days prior to the day of opening such bids. Such proposals shall be accompanied by a certified check for the amount specified in the form of proposal, to guarantee compliance with the bid, and shall be opened in public at the time and place designated in the notice. The contract shall be awarded to the lowest and best responsible bidder: *Provided*, That the board shall have authority to reject any and all bids.

Bond
necessary.

SEC. 44. Any person, except the State of Washington and/or the United States, to whom a contract may be awarded by the district for construction purposes, or for labor or materials entering therein, shall enter into a bond to the State of Washington, with good and sufficient sureties, to be approved by and filed with the state director, for at least seventy-five per cent (75%) of the contract price, conditioned for the faithful performance of said contract and with such further conditions as required by law.

SEC. 45. In instances of emergency to be declared by resolution of the district directors may, by force account, or by contract without public bidding and without reference to the state director for approval, expend not to exceed ten thousand dollars (\$10,000.00) for purposes of flood protection within the district. Emergencies.

SEC. 46. Any flood control district may, without public bidding, with the written approval of the state director, contract for any improvement, or part thereof, not exceeding two thousand five hundred dollars (\$2,500.00). May improve to extent of \$2500 without bids.

SEC. 47. Before beginning construction of any improvement, or unit thereof, there shall be filed with and approved by the state director a schedule of such proposed expenditures in such form as he shall prescribe, and no expenditures shall be made for any other purpose or in excess of the amount allowed in such schedule without his written consent. Must file schedule.

SEC. 48. All construction work done by or in behalf of the district shall be done to the satisfaction of the state director, and no monthly or final settlement shall be made with a person, firm or corporation, under contract with the district, until the work has been inspected, at the expense of the district, and a certificate of approval given, by said director. Inspection of work.

SEC. 49. Districts shall prepare and maintain all records of their operation and proceedings upon forms prescribed by the state director, with advice of the state auditor, and furnished at the expense of the district. Must keep record.

SEC. 50. The officers, agents and employees of any flood control district shall have the right to enter upon any land for surveys and location of necessary flood control works and improvements. Right to enter upon any land.

SEC. 51. Whenever in the progress of the construction of the system of district improvement, it Construction across roads.

shall become necessary to construct any stream channel or protection works across any public or other road or public utility, the district board shall serve notice in writing upon the public officers, corporation or person having charge of or controlling or owning such road or public utility, of the present necessity therefor, giving the location, kind, dimensions and requirement thereof, and stating a reasonable time within which plans for such crossing must be filed for approval in case the public officers, corporation or person controlling or owning such road or public utility desire to construct such crossing.

As soon as convenient, within the time fixed in the notice, the public officers, corporation or person shall, if they desire to construct such crossing, prepare and submit to the state director for approval triplicate detailed plans and specifications for such crossing. Upon submission of such plans, the state director shall, at the expense of the district, examine as to the adequacy of such plans for the discharge of waters across such road or public utility and approve the same as to adequacy of discharge or require such modification as shall permit such adequate discharge, and return one thereof to the public officers, corporation or person submitting the same, file the duplicate in his office, and return one to the district board and shall notify such corporation or person of the time within which said crossing must be constructed. Upon the return of such approved plans, the corporation or person controlling such road or public utility shall, within the time fixed by the state director, construct such crossing in accordance with the approved plans. In case such corporation or person controlling or owning such road or public utility shall fail to file plans for such crossing within the time prescribed in the notice, the district board may proceed with the construction of such crossing in such manner as will cause no unnecessary

Shall submit plans for.

Approval of plans.

Failure to submit plans.

injury to or interference with such road or public utility. The cost of construction and maintenance of only such crossings or such portion of such cost as would not have been necessary but for the construction of the system of district improvement shall be a proper charge against the district, and only the actual cost of such district improvement constructed in accordance with the approved plans shall be allowed as a charge against the district in the case of crossings constructed by others than the district.

Cost of construction.

SEC. 52. The right-of-way is hereby given, dedicated and set apart to locate, construct and maintain district works over and through any of the lands which are now or may hereafter be the property of the State of Washington, except lands of said state actually dedicated to public use.

Right-of-way.

SEC. 53. The directors of a flood control district shall be ex-officio the county commissioners of the county in which such district is located. The directors shall organize as a board each year and elect a chairman from their number. The county auditor shall be clerk of the board and its records shall be kept in the office of the board of county commissioners.

Organization of board of directors.

SEC. 54. Whenever a district embraces lands in more than one county the directors of such district shall be, ex-officio, the county commissioners of such counties, and each meeting thereof shall be presided over by one of those present selected by vote. In such case, the county auditor of the county wherein the meeting is held shall be clerk of the meeting, and shall make a duplicate record of its proceedings, one of which, with his certificate thereon, shall be forwarded to the county auditor of the other county to be kept in the office of the board of county commissioners of such county.

More than one county in district.

SEC. 55. The board shall adopt a seal of the district, shall manage and conduct its business

Management of district.

affairs, establish reasonable rules and regulations therefor, employ and appoint engineers and attorneys, with approval of the state director, and such agents, officers and employees as may be necessary, and prescribe their duties, and generally shall perform any and all acts necessary to carry out the purpose of the district. A majority of the directors shall constitute a quorum for the transaction of business.

Quorum of board.

Office of the directors.

SEC. 56. The office of the district directors shall be in the office of the commissioners of the county in which the district is situated, or, in case the district shall embrace lands in more than one county, then the main office shall be the office of the commissioners of the county in which the ex-officio district treasurer is located. In case the district embraces lands in more than one county, meetings of the district directors, regular and special, may be held in the office of the commissioners of any such county. The district directors shall by resolution fix the time and place of regular meetings, and may adjourn any meeting from time to time.

Special meetings.

SEC. 57. Special meetings of the board may be held at any time by a majority of the directors, provided that in case of a district embracing lands in more than one county, at least two of the directors from each such county shall be present.

Meetings and records public.

SEC. 58. All meetings of the directors shall be public. All records of the board shall be open for public inspection during business hours. The board of directors shall be allowed their actual necessary expenses when engaged on district business. The board shall fix the compensation of the agents and employees of the district.

Expenses.

Shall not be interested in any contract.

SEC. 59. No director or any other officer of the district shall in any manner be interested, directly or indirectly, in any contract awarded or to be

awarded by the board, or in the profits to be derived therefrom; and for any violation of this provision, such officer shall be deemed guilty of a misdemeanor, and conviction thereof shall work a forfeiture of his office, and he shall be punished by a fine not exceeding five hundred dollars (\$500.00), or by imprisonment in the county jail not exceeding six months, or by both fine and imprisonment.

Misdemeanor.

SEC. 60. Every official, upon expiration or sooner termination of his term of office as an officer of the district, shall immediately turn over and deliver, under oath, to his successor in office, all records, books, papers and other property under his control and belonging to such office. In case of the death of any officer, his legal representative shall turn over and deliver the same to the successor in office of such deceased person.

Delivery of records to successors.

SEC. 61. There is hereby created for each flood control district an expense fund. The county treasurer of the county in which the major area of the lands in the district is situated shall be ex-officio district treasurer, shall have charge of the expense fund, into which all district monies shall be covered and from which all district payments shall be made by warrants, except as to bonds or coupons presented to the treasurer for payment. The county auditor of such county shall be ex-officio district auditor.

Creation of expense fund.

SEC. 62. District warrants shall bear interest at a rate not greater than six (6) per centum per annum, unless a less rate be specified therein, and shall be paid by the district treasurer in the order of their number, date and issue and shall cease to draw interest at the expiration of ten days from and after the date of first publication of any call made by the district treasurer for the payment of warrants.

Warrants shall bear interest.

Creation of
sinking fund.

SEC. 63. There is hereby created for each flood control district a bond sinking fund. It shall be the duty of the district directors, in the manner provided by law, to make an annual tax levy sufficient to meet the annual or semi-annual payments of principal and interest on general obligation bonds of the district.

Collection of
taxes on
lands.

SEC. 64. It shall be the duty of the county treasurer of each county, in which lands included within the district are located, to collect and receipt for all taxes levied in such county as herein provided and to forward not later than the tenth day of each month all sums so collected to the ex-officio district treasurer, who shall place the same to the credit of the proper funds.

Monthly
report by
treasurer.

SEC. 65. The ex-officio district treasurer shall report in writing on or before the 15th day of each month to the district board, the amount of money held by him, the amount in each fund, the amount of receipts for the month preceding and the amount paid out and said report shall be filed with the secretary of the board.

No compen-
sation for
ex-officio
officers.

SEC. 66. Each county officer, acting ex-officio under this act, shall receive no additional compensation therefor. Any county officer, acting ex-officio under this act, shall be liable upon his official bond and to criminal prosecution for malfeasance, misfeasance or nonfeasance in office relative to any of his ex-officio duties prescribed herein.

May submit
propositions
to people.

SEC. 67. The directors of the district may, by resolution submit any proposition to the electors of the district at any general or special elections. The election to establish the district, and all district elections, general or special, shall be held and conducted at the times, by the officials, on notice and in the manner now or hereafter prescribed by law for city elections in the county in which such flood con-

trol district is situated: *Provided*, That whenever such flood control district shall embrace lands in more than one county, such election shall be held at the time prescribed by law for holding city elections in the county in which the greater part in area of the flood control district is situated: *Provided, further*, That the state director shall call and fix the date of the election to establish the district, which may be a date other than that fixed by law for such city elections. The cost of the election to organize the district shall be borne by the county, or counties, in which the proposed district lands are situated.

Elections held; when.

The qualifications of electors to vote at general elections shall be applicable to this act.

SEC. 68. On or before the fifteenth day of July in each year, the district board shall prepare a budget for the ensuing year, on forms prescribed by the state director with advice of the state auditor, and submit the same to the state director for his suggestions, revision and approval. Upon the approval of the budget by the state director, the board shall in conformity thereto determine the total amount of money to be levied for district purposes for such ensuing year.

Shall prepare budget annually.

SEC. 69. It shall be the duty of the county assessor in each county in which all or any part of a flood control district is situated, on or before the first day of September in each year, to certify to the directors of such district the total assessed value of the real and personal property in his county within such district. It shall be the duty of the directors of any such district situated within, or co-extensive with, any county, on or before the second Monday in October in each year to certify to the county assessor of such county the amount of taxes levied upon the property within such district for district purposes and, wherever any district shall embrace lands in

Annual report of value of property.

Annual report of amount of taxes levied.

more than one county, to certify to the county assessors of each such county the total amount of taxes levied within the district for district purposes, the total assessed valuation of real and personal property within the district, segregated as to counties as shown by such assessors' certificates, and the amount of taxes levied in each county upon the property within the district for district purposes.

Costs borne
by motor ve-
hicle fund ;
when.

SEC. 70. Whenever any proposed flood control works in any flood control district shall result in protection against flood damage to any highway maintained by the state, the cost, or so much thereof as shall represent the protection to such highway, shall be borne by and paid from the motor vehicle fund. The amount to be so paid shall be determined by the governor, the director of highways and said state director and their majority decision shall be final.

Claims
against
district.

SEC. 71. All claims against the district shall be presented to the district board for allowance or rejection. Upon allowance, the claim shall be attached to a voucher verified by the claimant or his agent and approved by the board and certified by the clerk and directed to the ex-officio district auditor, for the issuance of a warrant in payment of said claim. The payroll of the district shall be verified by the foreman in charge and may be presented in one claim for the individual claimants involved. The warrants for said claim shall be issued in the names of the individual claimants, but may be receipted for by said foreman. No single warrant shall be issued for a greater amount than five hundred dollars, except when there is cash in hand in the district fund to pay the same on presentation.

May issue
bonds.

SEC. 72. Any flood control district may incur indebtedness for district purposes and issue general obligation bonds to procure money therefor as in

this act provided. The directors of the district, with the written approval of the state director, shall by resolution submit to the electors of the district, at a general or special election to be held therein, a proposition for incurring such indebtedness and the issuance and sale of such bonds, stating therein the purpose, amount of bonds, the serial method of payment, the bond rate of interest, not exceeding six (6) per cent per annum, that the bonds shall be serial in form and shall finally mature at a date specified, not exceeding thirty years from the date of their issue. The ballot title shall contain a brief statement of said proposition, not to exceed twenty-five (25) words, and the words, "Bonds, Yes" and "Bonds, No." Such proposition shall be adopted and assented to by a majority of the qualified voters of the district voting thereon: *Provided*, That if, by reason of such indebtedness, said district shall become indebted in any manner to an amount exceeding one and one-half per centum of the taxable property in such district, such proposition shall be adopted and assented to by three-fifths of the qualified voters of the district voting thereon.

Ballots.

SEC. 73. Said bonds shall be registered or coupon bonds; shall be issued in denominations of not less than one hundred or more than one thousand dollars; shall be numbered from one upwards consecutively; shall bear the date of their issue; shall be serial in form finally maturing not more than thirty years from date; shall bear interest not exceeding six per cent per annum, payable annually or semi-annually, with interest coupons attached, and the principal and interest shall be made payable at such place as may be designated. The bonds and each coupon shall be signed by the chairman of the district board, and shall be attested by the ex-officio auditor, as clerk, of said board, and the seal of such

Form of bonds.

board shall be affixed to each bond, but not the coupons. Signatures on the coupons may be by lithographic facsimile. Said bonds shall be printed, engraved or lithographed, on good bond paper, shall on their face set forth the title of this act and the date of its approval, and a duly authenticated copy of the resolution directing the submission of the proposition to the qualified voters of such district for ratification or rejection shall be printed on each bond, together with a printed copy of a signed statement by the chairman and ex-officio auditor, as clerk, showing the result of said election. Otherwise, proceedings relative to the issuance and sale of said bonds shall comply with chapter 151 of the Session Laws of 1923, as now or hereafter amended, and the amortized annual maturities of said bonds may be in compliance with chapter 30, of the Laws of the Extraordinary Session of 1933. Such bonds may be registered as to principal, pursuant to the provisions of chapter 91 of the Session Laws of 1915, as now or hereafter amended, in which case the district directors, may designate by resolution an officer for the performance of such duties and may designate by resolution the fiscal agency of the State of Washington for the performance of such duties, upon arrangements as in said act provided.

Dissolution
of districts.

SEC. 74. Flood control districts may be dissolved when a proposition therefor submitted by resolution of the district directors shall be adopted and assented to by majority of the qualified voters of the district voting thereon at a general or special election to be held therein, and no further district obligations shall thereafter be incurred: *Provided*, That said election shall not abridge or cancel any of the outstanding obligations of the district, and the board or boards of county commissioners therefore constituting the said board of directors of the flood control district shall each year levy taxes as

Shall not
cancel out-
standing
obligations.

in this act provided until said outstanding obligations of the district are fully paid.

SEC. 75. When the district has been dissolved and its obligations fully paid, any remaining moneys in the funds of the district and collections of unpaid district taxes shall be transferred to the state reclamation revolving fund, as partial reimbursement for moneys expended and services rendered by the state department of conservation and development for and in behalf of said district, and thereupon said state director shall file a statement of the full payment of the district's obligations for record in the county auditor's office in each county in which any lands in the district are situated and thereafter the dissolution of said district shall be deemed complete and its corporate existence ended.

Remaining moneys transferred to reclamation revolving fund.

SEC. 76. This act shall not be held or construed to limit any powers now or hereafter granted by law to counties, acting alone, or to counties acting jointly pursuant to the provisions of chapter 54 of the Session Laws of 1913, as now or hereafter amended, or to cities, towns, diking, drainage or waterway districts.

Shall not limit powers.

SEC. 77. Whenever any diking, drainage or waterway district, shall be embraced within the boundaries of any flood control district, and existing works and facilities of such diking, drainage or waterway district shall be useful for the purposes of such flood control district and in conformity with its adopted and approved comprehensive plan of flood control, the directors of the flood control district may contract with the governing authorities of such diking, drainage or waterway district that the maintenance, repair, renewal, and extension of such existing works and facilities, or any part thereof, shall be undertaken by such flood control district, upon terms and conditions, to be specified in such

May contract with other districts.

Contract
approved.

contract: *Provided*, That such contract shall be approved in writing by the state director.

Liberal
construction.

SEC. 78. The provisions of this act and all proceedings thereunder shall be liberally construed with a view to effect their objects.

Partial
invalidity.

SEC. 79. If any section or provision of this act shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the act as a whole, or any section, provision or part thereof not adjudged to be invalid or unconstitutional.

Effective
immediately.

SEC. 80. This act is necessary for the immediate preservation of the public peace, health and safety, the 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 22, 1935.

CHAPTER 161.

[S. B. 319.]

WASHINGTON NATIONAL GUARD; RETAINED PAY.

AN ACT relating to the payment of retained pay for enlisted men of the National Guard and making an appropriation therefor.

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

Payment of
retained
pay.

SECTION 1. WHEREAS, there is in existence statutory provision for the payment to every enlisted man of the national guard of the State of Washington attending the prescribed annual encampments the sum of fifty cents (50¢) per day, such sum to be retained until the expiration of his term of service or honorable discharge, and

WHEREAS, the regular session of the legislature in 1933 failed to appropriate any sum whatsoever for the payment of retained pay to such enlisted men which had accrued prior to April 1, 1933, and which the state is obligated to pay, and

Failure to appropriate.

WHEREAS, there is due to enlisted personnel for retained pay accrued prior to April 1, 1933, the sum of twenty thousand dollars (\$20,000).

Sum due.

Now therefore, there is hereby appropriated from the general fund the sum of twenty thousand dollars (\$20,000), or so much as may be necessary for the payment of all claims for such retained pay duly presented and audited for payment.

Appropriation.

Passed the Senate March 10, 1935.

Passed the House March 14, 1935.

Approved by the Governor March 22, 1935.

CHAPTER 162.

[S. B. 362.]

FLOOD CONTROL; IMPROVEMENT OF RIVERS.

AN ACT relating to flood control and providing for the improvement of rivers by counties and amending section 9626 of Remington's Revised Statutes.

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

SECTION 1. That section 9626 of Remington's Revised Statutes be and the same is hereby amended to read as follows:

Amends § 9626, Rem. Rev. Stat.

Section 9626. Said fund shall be expended by such county commissioners to acquire by condemnation or otherwise, any land bordering upon, or in the vicinity of the banks of any river or stream to be improved, which in their judgment for flood control purposes it is advisable to acquire, to strengthen and preserve the banks of any river or stream and

Acquiring of land for flood control purposes.

Improvement
of rivers.

prevent overflow thereof, and confine such river or stream within its proper channel, or to straighten the channel by dredging or construction of a new channel; to construct any levee, embankment, channel, or other construction at such point where such land is acquired, as in their judgment they may deem necessary or advisable, to protect and render more secure the banks of any river by constructing therein stone or mason work, contrivance or piling or such other construction as in their judgment is best adapted to accomplish such purpose; to remove log jams or obstructions that may be or hereafter form in such river, and to do any other act to prevent the formation of any obstruction in such river or stream.

Passed the Senate March 11, 1935.

Passed the House March 13, 1935.

Approved by the Governor March 22, 1935.

CHAPTER 163.

[S. B. 363.]

STATE POLICY FOR CONTROL OF FLOODS.

AN ACT relating to flood control, providing for a state policy therefor in cooperation with the United States and flood control districts in this state, granting certain powers to counties, cities, towns, diking, drainage and waterway districts in relation thereto, making an appropriation therefor and declaring that this act shall take effect immediately.

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

State policy
for control
of floods.

SECTION 1. It is the purpose of the State of Washington, in the exercise of its sovereign and police powers, and in the interests of public welfare, to establish a state policy for the control of floods to the extent practicable and by economically feasible methods.

- SEC. 2. The state director of conservation and development, in cooperation with the secretary of war, acting through the corps of engineers of the United States army, and any other agencies of the United States, and in cooperation with any official, agency or institution of the state and any flood control district created under the laws of the state, and any county, or any counties acting jointly pursuant to chapter 54 of the Session Laws of 1913, shall act for the state in the formulation of plans for the control of floods in the several flood areas of the state, and shall consider the extent to which the state should participate therein with the United States and/or any flood control district, or county, or counties so acting jointly. In case of Federal participation, the plan of development and the surveys, plans and specifications for such flood control projects shall be in accordance with the Federal requirements therefor.
- SEC. 3. State participation in flood control projects shall be in such as are affected with a state interest and to such extent as the legislature may determine.
- SEC. 4. The state director of conservation and development, when state funds shall be available therefor, shall have authority on behalf of the state to enter into contracts with the United States or any agency thereof and/or with any such flood control district, county, or counties so acting jointly, for flood control purposes for any such flood control district, county or counties so acting jointly, the amount of the state's participation in any such contract to be such sum as may be appropriated therefor, or, in event of unallocated state appropriations for flood control purposes, in such necessary sum as to any such contract as he shall determine.
- SEC. 5. For flood control plans and surveys, not made or contemplated to be made by the United

Authority given to.

Formulation of plans.

Federal participation.

State participation.

Director of conservation and development.

Contracts.

Appropriations.

Appropriation from general fund.

States, for expenses preliminary to the creation of flood control districts, and for state participation in flood control projects there is hereby appropriated out of the general fund to the department of conservation and development the sum of \$250,000.00.

Contract for maintenance, repair, etc. of flood control works.

SEC. 6. In any case where the boundaries of any flood control district shall embrace all or any part of any county, city, town, diking, drainage or waterway district, subject to flood conditions, the governing authorities thereof may contract with the directors of such flood control district, with the written approval of the state director, for the maintenance, repair, renewal and extension of any existing flood control works of such county, city, town, diking, drainage or waterway district, situated within the flood control district, and for the construction and maintenance of specific flood control projects, for such term of years and for the payment to such flood control district therefor of such annual sums as in said contract specified.

Special flood control projects.

Effective immediately.

SEC. 7. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing institutions, and shall take effect immediately.

Passed the Senate March 11, 1935.

Passed the House March 13, 1935.

Approved by the Governor March 22, 1935.

CHAPTER 164.

[S. B. 364.]

FLOOD CONTROL; CREATING SINKING FUND.

AN ACT relating to flood control, providing a state policy of participation therein with the United States and with flood control districts, counties, and counties acting jointly in the control of rivers subject to flood conditions, through the agency of the state department of conservation and development, granting certain powers in relation thereto to such flood control districts, counties, and counties so acting jointly, creating a debt, authorizing the issuance and sale of state bonds for payment of the principal and interest of said bonds for such object, creating a sinking fund, to be known as "General Obligation Bonds of 1936 Retirement Fund," making an appropriation therefor, and submitting this act to the people for their approval or rejection at the general election in November, 1936.

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

SECTION 1. The control of floods to the extent practicable and by economically feasible methods is essential to the protection of life and of property, public and private, to the public health, safety and welfare, to the preservation of taxable wealth and is a matter of public concern. The State of Washington, in the exercise of its sovereign and police powers, and for the distinct object of providing a policy for the control of floods, hereby establishes a method and means whereby such policy may be made effective through Federal, state and local participation therein, in the manner provided in this act.

Control of floods essential.

Establishment of a control policy.

SEC. 2. It is assumed that the United States will, pursuant to law, establish and maintain a national flood control policy, in participation with the several states and authorized agencies therein, and, in furtherance thereof, will, pursuant to Federal investigations, surveys, reports, approvals and authorizations, contribute not less than one-half of the cost of construction of works, structures and im-

U. S. maintenance of national flood control policy.

One-half cost of construction of works.

provements economically feasible and necessary for flood control purposes in the several states, on condition that the several states and authorized agencies therein, shall, pursuant to law, assume and agree to pay the remainder of the costs thereof and to operate and maintain the same. This state, in anticipation that the Federal government shall speedily adopt such measures hereby declares its purpose to undertake and carry forward such participating flood control policy or any modification thereof as the United States may require, to the extent and in accordance with the provisions of this act.

Remainder of costs.

Carrying forward of policy by state.

State debt of \$15,000,000 authorized.

"General Obligation Bonds of 1936."

State finance committee.

Requirements of bonds.

Payable when.

SEC. 3. A state debt in the sum of fifteen million dollars (\$15,000,000.00) is hereby authorized to be created in order to carry out the purposes and provisions of this act, and the state finance committee is authorized to issue and sell general obligation bonds of the state, negotiable in form, to be known as "General Obligation Bonds of 1936" to the total amount of said debt. The terms, issuance, sale and retirement of such bonds shall be under the general supervision and control to [of] the state finance committee. The state finance committee may in its discretion provide for the issuance of coupon or registered bonds to be dated, issued and sold from time to time and in such amounts as it may determine to be necessary in order to supply funds required to be used to carry out the purposes and provisions of this act. The bonds shall be signed by the governor and the state auditor under the seal of the state, and any coupons attached to such bonds shall be signed by the same officers, whose signatures thereon may be in facsimile. Each series of such bonds shall be payable beginning with the second year after the date of issue and shall, as nearly as practicable, mature in such amounts as will, together with the interest on the

entire series outstanding, be met by an equal annual tax levy for the payment of said bonds and interest. Each of such bonds shall be made payable at any time not exceeding twenty years from the date of its issuance, with such reserved rights of prior redemption as the state finance committee may prescribe, to be specified therein, shall be sold so as to bear a rate of interest of not more than five per centum (5%) per annum, as computed by standard bond tables commonly in use by insurance companies, banks and other financial institutions. Any bond may be registered by the state treasurer in accordance with the provisions of chapter 91 of the Session Laws of 1915, as now or hereafter amended, or the state finance committee may designate the fiscal agency of the State of Washington in New York for the performance of such duties, upon arrangements as in said act provided. Said bonds shall be in a form embodying an absolute promise of the State of Washington to pay both principal and interest, in United States money, at such place or places as the state finance committee may provide, and shall be in such denominations as may be prescribed by said committee. All bonds issued under the provisions of this act may be sold in such manner and in such amounts and at such times and on such terms and conditions as the state finance committee may prescribe. Bonds issued under the provisions of this act shall be a legal investment for any of the funds of the state, and for trust funds, savings banks, mutual savings banks, and savings and loan associations, and shall be valid as collateral security for all public depositories of the state, or of any of the subdivisions or municipal corporations thereof. Such bonds shall be exempt from all taxes levied by the state and of any of its subdivisions, or by any municipal corporation thereof.

Interest.

Fiscal
agency of
the state in
New York.Form of
bond.Manner of
selling.Valid as
collateral
security.Exempt
from taxes.

SEC. 4. The moneys arising from the sale of each issue of bonds under this act shall be deposited in the state treasury to the credit of a special fund to be known as the "State Flood Control Fund" and shall be used to carry out the purposes and provisions of this act and all payments therefrom shall be made on vouchers, approved by the state director of conservation and development, and submitted to the state auditor and warrants therefor drawn upon the state treasurer. For the purpose of paying expenses incurred under and carrying out the purposes and provisions of this act, there is hereby appropriated from the state flood control fund for flood control projects the sum of five million dollars (\$5,000,000.00) or so much thereof as shall be necessary.

"State Flood Control Fund."

Appropriation from state flood control fund.

SEC. 5. There is hereby created in the state treasury a sinking fund for the payment of the principal of, and interest upon, said bonds as the same shall fall due, to be designated the "General Obligation Bonds of 1936 Retirement Fund," and from and after the time when this act shall have been submitted to the people at a general election and have received a majority of all votes cast for and against it at such election it shall be the duty of the state board of equalization and/or the proper state officers authorized by law to fix tax levies for state purposes, to levy an annual property tax for said "General Obligation Bonds of 1936 Retirement Fund" sufficient to meet the annual or semi-annual payments on principal and interest on said "General Obligation Bonds of 1936." The "General Obligation Bonds of 1936 Retirement Fund" shall be used only for the purpose of paying principal and interest upon the bonds issued under the provisions of this act and no part or portion thereof shall be diverted to any other purpose.

Sinking fund.

"General Obligation Bonds of 1936 Retirement Fund."

Purpose of fund.

SEC. 6. State participation under this act shall be limited to flood control projects of duly established flood control districts, and of counties, and of counties acting jointly pursuant to chapter 54 of the Session Laws of 1913, as now or hereafter amended.

Limitation.

SEC. 7. The state director of conservation and development, for the purposes of this act, shall have authority on behalf of the state to contract with the United States, or any agency thereof, and with any such flood control district, or any county, or any counties so acting jointly, for the construction, operation and maintenance of any flood control project for such flood control district, county, or counties so acting jointly, subject to and in accordance with the following conditions: 1. the project shall conform to a comprehensive plan of flood control, adopted by majority resolution of the directors of such district, or the commissioners of such county, or the joint board of commissioners of such counties so acting jointly, and be approved in writing by said state director; 2. completed plans, specifications and cost estimates for the project shall have been approved by the secretary of war, through the corps of engineers of the United States army, or other designated Federal agency on behalf of the United States, by said state director on behalf of the state, and by majority resolution of the directors of such district, or of the commissioners of such county, or of the joint board of county commissioners of such counties so acting jointly; 3. the district, county, or counties so acting jointly, shall be charged with the maintenance and control of the project, when constructed, and shall make an annual levy of taxes for such purpose; 4. the cost of constructing the project, including engineering, shall be assumed and paid, a. by the United States to the extent of the Federal participation therein, b. by the state to the extent of one half of the cost thereof not

Director of conservation and development.

Authority of.

Conditions.

Conform to plan of flood control.

Approval of plans.

Levying of taxes by counties.

Costs assumed by.

assumed by the United States and, c. by the flood control district, county, or counties so acting jointly to the extent of one half of the cost thereof not assumed by the United States: *Provided*, That whenever any counties so acting jointly shall have contracted together and shall have expended funds thereunder in pursuance of a plan for the control of waters therein such counties so acting jointly shall be entitled to credit in the participating contract for the amount thereof in such sum as may be determined in the participating contract and the amount of such determined credit shall be deducted from the contribution of such counties in the participating contract and shall be assumed and undertaken by the United States and/or the state upon such basis as may be determined in the participating contract; 5. such participating contract shall provide as to which of the parties thereto shall be charged with such construction and/or engineering. Either the United States or said state director shall be charged with supervision, inspection, approval and acceptance of such construction; 6. such contract may provide that the state and/or district, county, or the counties so acting jointly, or the particular county thereof which under the contract shall issue such bonds, may without public bidding, issue, sell and deliver such bonds to the United States in discharge of its or their obligations thereunder at par, with such adjustments of accrued interest as the contract may provide, with the approval by resolution of the state finance committee as to such state bonds; 7. the contract may contain any other provisions not inconsistent herewith.

Credit in participating contract.

Distribution of responsibility.

May deliver bonds to U. S.

Contract may contain consistent provisions.

Proceeds of funds.

SEC. 8. The proceeds of moneys derived from the sale of said "General Obligation Bonds of 1936" or so much thereof as may be necessary as and when appropriated therefor by the legislature, shall be available for state participation in flood control

projects and for purchase by the state, as investment for the "General Obligation Bonds of 1936 Retirement Fund," of duly authorized general obligation flood control bonds of the flood control district, county, or the county or counties so acting jointly: *Provided*, That the term of said district and county bonds shall not exceed twenty years after their date and the rate of interest thereon shall equal or exceed the rate of interest on said "General Obligation Bonds of 1936." The incurring of indebtedness and the issuance and sale of bonds by any county, or any county acting jointly with any other county pursuant to chapter 54 of the Laws of 1913 shall be for a strictly county purpose.

Rate of interest.

County purpose.

SEC. 9. When said participating contract shall be in final form, it may be executed on behalf of the state and such district, county, or counties so acting jointly, whenever a proposition therefor shall have been submitted to the voters of such district, county, or such counties so acting jointly, or to the voters of the particular county thereof which under such contract shall issue such bonds, and said proposition shall be adopted and assented to by majority vote of the voters therein voting thereon at a general or special election: *Provided*, That whenever the proposed indebtedness together with any existing indebtedness shall cause any such district or county to become indebted in any manner to an amount exceeding one and one half per centum of the taxable property therein, the proposition shall be adopted and assented to by three-fifths of the voters therein voting thereon, at a general or special election.

Final form of contract may be executed on behalf of state.

Majority vote.

Amount of indebtedness.

SEC. 10. Any flood control district, county, or counties so acting jointly, in such contract, and within limits authorized by law may make provision for their respective participation therein, in whole or in part, by the levy, or levies, of annual taxes.

Provision for participation by levy of taxes.

Liberal
construction.

SEC. 11. The provisions of this act and all proceedings thereunder shall be liberally construed with a view to effect their objects.

Partial
invalidity.

SEC. 12. If any section or provision of this act shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the act as a whole, or any section, provision or part thereof not adjudged to be invalid or unconstitutional.

Submitted
to people at
general
election.

SEC. 13. This act shall be referred and submitted to the people for their approval and ratification or rejection at the general election to be held in this state on the Tuesday next succeeding the first Monday in November, 1936, by the officers and in the manner provided by section 5416 of Remington's Revised Statutes. Upon the ratification and approval of this act by the people as in this act provided, the right, power and authority of the state to issue and sell said "General Obligation Bonds of 1936," and to levy and collect taxes on the taxable property of the state for payment of principal and interest thereof shall not be deemed or construed to be limited or abridged by any existing law.

Date of
election.

Passed the Senate March 9, 1935.

Passed the House March 13, 1935.

Approved by the Governor March 22, 1935.

CHAPTER 165.

[S. B. 206.]

PRECINCT ELECTION BOARDS.

AN ACT relating to elections and to precinct election boards and the appointment thereof; repealing section 5 of chapter 61, Laws of 1921, as amended by section 1 of chapter 79, Laws of 1933; repealing section 3 of chapter 170, Laws of 1921, as amended by section 3 of chapter 279 of Laws of 1927 and repealing section 1 of chapter 29, Laws of Extraordinary Session, 1933.

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

SECTION 1. The chairman of the board of county commissioners, the county auditor and the prosecuting attorney in each county, shall constitute the election board for all elections and it shall be the duty of said board to provide places for holding elections; to appoint the precinct election officers as hereinafter provided in section 2 hereof; to provide for their compensation; to provide ballot boxes and ballots or voting machines, poll books and tally sheets, and deliver them to the precinct election officers at the polling places; to publish and post notices of calling such elections in the manner provided by this act, and to apportion to each city, town or district, its share of the expense of such election: *Provided,* That in the appointment of the precinct election officers by the county election board, said board shall designate the inspector and one judge in each precinct from that political party polling the highest number of votes for its first presidential elector in such county in the last preceding general election at which presidential electors were voted for, and one judge from the political party polling the next highest number of votes for its first presidential elector in such county at said election.

Vetoed.

SEC. 2. The precinct committeeman of each party shall certify to the county chairman of his political

Precinct
committee-
man to cer-
tify list of
persons for
election
board.

Election
board in
different
precincts.

Appointing
of precinct
election
board.

party a list of those persons belonging to his political party qualified to act upon the election board. The chairman of the county central committee of each political party shall certify to the election board the names of those persons belonging to his political party whom he deems qualified to act on each election board in the different precincts in his county. This list shall contain as far as possible the names of those persons certified to the county chairman by the precinct committeeman of his political party, and where no names or not sufficient names have been certified to the county chairman by the precinct committeeman, then the county chairman shall select the persons he deems qualified to act upon the election board in the different precincts, from among the qualified electors in said precinct. The county election board shall appoint the precinct election board from the list as certified to them by the county chairman of each political party.

Vetoed.

SEC. 3. That section 5 of chapter 61 of the Laws of 1921 as amended by section 1 of chapter 79 of the Laws of 1933 (section 5147, Remington's Compiled Statutes) and section 3 of chapter 170 of the Laws of 1921 as amended by section 3 of chapter 279 of the Laws of 1927 (section 5152, Remington's Compiled Statutes) and chapter 29 of Laws of Extraordinary Session, 1933 and all other acts or parts of acts in conflict herewith are hereby repealed.

Passed the Senate March 9, 1935.

Passed the House March 14, 1935.

Approved by the Governor, with the exception of sections 1 and 3, which are vetoed March 22, 1935.

CHAPTER 166.

[H. B. 39.]

REMISSION OF INTEREST ON DELINQUENT TAXES.

AN ACT relating to the collection of taxes; providing for the remission of interest upon real and personal property taxes; providing for the payment of delinquent real property taxes in installments; providing for remission of a portion of the principal of said delinquent taxes; and declaring that this act is to take effect immediately.

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

SECTION 1. All accrued interest on delinquent real and personal property taxes for the year 1932 and prior years shall be and the same are hereby remitted on the year or years for which taxes are paid, if the taxes or one-half of the taxes for any of said years are paid in full at any one time on or before the thirtieth of November, 1935: *Provided*, That the remission of interest herein provided for shall not apply to any tax upon which a judgment has been entered or a certificate of delinquency has been issued to any person other than the county: *Provided further*, That there shall be an additional allowance of five per cent (5%) rebate to all persons paying all of any year or years of said delinquent taxes on or before November 30, 1935: *Provided further*, No county shall institute or further prosecute any tax foreclosure proceeding until after May 31, 1936.

Remission of interest.

Exception.

Additional allowance of 5% rebate.

Tax foreclosure.

SEC. 2. The provisions of this act shall apply to delinquent real and personal property taxes for the year 1932 and prior years, except, however, that the same shall not apply to any tax upon which a judgment has been entered, or a certificate of delinquency has been issued to any person other than the county.

Application of act.

Payment of delinquent taxes in installments.

Signed agreement.

Interest.

Payment of principal.

SEC. 3. At any time on or before the thirtieth day of November, 1935, the county treasurer of any county in the state is also authorized and directed to accept from any person or corporation owning one or more parcels of real property in the state or holding a contract for the purchase thereof, or from a mortgagee or other lien holder, upon which one or more payments or installments of real property taxes for 1933 and/or prior years are delinquent, a signed agreement to pay, first, before delinquency, the amount of the current taxes upon such property payable in the year 1935 and each year thereafter, and secondly, to pay in twenty semi-annual installments the total delinquent taxes upon such property for the year 1933 and/or prior years, together with interest at the rate of 6 per cent per annum from May 31, 1933, to May 31, 1935, upon the original amount of the delinquent taxes for the year 1932 and prior years, and at the rate of 6 per cent per annum from May 31, 1934, to May 31, 1935, upon the original amount of the delinquent tax for the year 1933, suspending all other penalties and interest upon all of said delinquent taxes to the said May 31, 1935, such interest to be added to the said original tax and the total thereof shall become the principal of said contract. The said principal shall be paid in equal semi-annual installments beginning on the 30th day of November, 1935, and continuing on the 30th day of each May and November thereafter, together with interest on deferred balances thereof at the rate of 6 per cent per annum from May 31, 1935, the said interest also payable semi-annually on the days aforesaid and in addition to the payments on the said principal. Each payment on the principal under such agreement shall be applied first to the payment of the interest added to the principal of said original tax, and the balance to the tax longest delinquent. All interest collected under such agreement, includ-

ing the interest added to the said original tax, shall be paid into the county current expense fund. Such agreement shall provide that any unpaid balance thereunder, at the election of such person or corporation, may be paid in full at any time, with interest thereon up to and including the day of payment. It shall further provide that in the event two successive payments of delinquent taxes are not paid on or before the date when due and/or in the event that any installment of taxes payable in the year 1935, or any year thereafter is not paid within twelve months after the same shall become delinquent the agreement shall become void and of no effect whatsoever. Upon the agreement becoming void the unpaid portion of the original tax and interest thereon shall be restored, and the county shall institute tax foreclosure proceedings as provided by law if or when the aggregate unpaid taxes are delinquent for five years: *Provided*, The tax shall remain a first lien on the real estate until the agreement is fully paid and satisfied.

County current expense fund.

Regarding unpaid installments.

Tax a lien on real estate.

SEC. 4. The county treasurer shall withhold foreclosure proceedings upon the property so long as the signer of the agreement complies with the terms thereof.

County treasurer withhold foreclosures.

SEC. 5. The agreement shall become effective upon the signing thereof accompanied by the payment of one installment of delinquent taxes and interest, if any, and the payment of such portion of the current taxes as are then due and payable or delinquent.

Effect of agreement.

SEC. 6. No person shall be entitled to the benefit of this act with respect to tax payments which are being, or which shall hereafter be contested: *Provided, however*, Should any such contest be dismissed during the life of this act and contestant pays all costs incurred, such dismissing contestant shall be entitled to the benefits of this act.

Contesting of taxes.

Effective immediately.

SEC. 7. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately.

Passed the House March 11, 1935.

Passed the Senate March 10, 1935.

Approved by the Governor March 22, 1935.

CHAPTER 167.

[H. B. 238.]

ENGINEERING AND LAND SURVEYING.

AN ACT relating to and regulating the practice of the profession of engineering and land surveying, defining the powers and duties of certain officers; providing penalties for violations thereof and making an appropriation.

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

Definitions :

"Practice of the profession of engineering."

SECTION 1. The term "practice of the profession of engineering" whenever used in this act, shall mean assuming responsible charge of investigating, reporting on, designing and/or supervising the construction of equipment, structures, utilities and/or projects, when the proper performance of such services requires technical engineering knowledge and skill, and shall include civil, electrical, mechanical, structural and/or hydraulic engineering.

"Professional engineer."

The term "professional engineer" whenever used in this act, shall mean and include only a person who, through technical knowledge and skill, gained by education and/or by experience, is qualified to practice one or more of the above enumerated branches of the profession of engineering.

"Practice of land surveying."

The term "practice of land surveying" whenever used in this act, shall mean and include assuming responsible charge of the surveying of land for the establishment of corners, lines, boundaries and monuments, the laying out and subdivision of land, the

defining and locating of corners, lines, boundaries and monuments of land after they have been established, the survey of land areas for the purpose of determining the topography thereof, the making of topographical delineations and/or the preparing of maps and accurate records thereof, when the proper performance of such services requires technical knowledge and skill.

The term "professional land surveyor" whenever used in this act, shall mean only a person who, through technical knowledge and skill gained by education and/or by experience, is qualified to practice land surveying as above defined.

"Professional land surveyor."

The term "professional experience in engineering" whenever used in this act, shall mean experience had by a person, at least eighteen (18) years of age, which required original thought and responsibility and which began, as follows:

"Professional experience in engineering."

(a) In the field, when such person entered a position of responsibility equivalent to that of actual transitman.

In the field.

(b) In the shop, laboratory, office or drafting room, when such person entered a position of responsibility and began actual original designing.

In the shop, office, laboratory, etc.

The term "professional experience in land surveying" whenever used in this act, shall mean experience had by a person, at least eighteen (18) years of age, which required responsibility equivalent to that of an actual transitman and began when such person actually entered a position of such responsibility.

Actual transitman.

SEC. 2. From and after the first day of January, 1936, it shall be unlawful for any person to practice the profession of engineering or land surveying in this state, or to use in connection with his name, or otherwise assume, use or advertise, any title or description tending to convey the impression that he is a professional engineer or land surveyor, unless

Must be registered as professional engineer or land surveyor.

Incidental work.

Does not prevent.

U. S. employee.

State employee.

Residence.

such person has been duly registered as a professional engineer and/or land surveyor, and holds an unrevoked certificate of registration, under the provisions of this act: *Provided*, That this section shall not be construed as prohibiting any person duly registered under this act as a professional engineer in any branch of engineering, from supervising any engineering work of another branch of engineering, or from making any necessary surveys, incidental to the prosecution of his work as a professional engineer, on any project of which he has responsible charge: *And provided further*, That this section shall not prevent the practice of the profession of engineering and/or land surveying by the persons hereinafter enumerated solely to the extent hereinafter specified, without registration under the provisions of this act:

(a) A person practicing the profession of engineering and/or land surveying solely as an officer, appointee or employee of the United States.

(b) A person practicing the profession of engineering and/or land surveying solely as an officer, appointee, employee, or contractor of this state or any county, city or municipal corporation in this state, during the term of his office or the period of his employment pursuant to an election occurring, appointment made, or contract entered into prior to the taking effect of this act.

(c) A person practicing the profession of engineering and/or land surveying not to exceed in the aggregate more than sixty (60) days in any calendar year, who is not a resident of, and having no established place of business in this state and who is legally qualified to practice the profession of engineering and/or land surveying in the state, territory or country of his residence in which the standards of qualifications are substantially those provided for registration under this act, or such a person having

recently become a resident of this state and having been so qualified in the state, territory or country of his former residence, practicing the profession of engineering and/or land surveying after he shall have applied for registration under this act until such registration shall have been granted or refused as in this act provided.

(d) A person in the employ of an individual, co-partnership, corporation, or joint stock association who performs services, as a professional engineer or land surveyor, for his employer under the responsible charge of a professional engineer or land surveyor duly registered under the provisions of this act.

Individual
employment.

(e) A person duly registered and holding a certificate to practice architecture under the laws of this state, practicing engineering solely insofar as such laws permit him to do engineering work in connection with any building of which he is the architect.

Architecture.

But nothing in the foregoing proviso contained shall be construed to entitle any person therein specified to be considered a registrant under this act or to entitle such person to use in connection with his name, or otherwise assume, use or advertise, any title or description tending to convey the impression that such person is a professional engineer or land surveyor.

Advertising.

(f) A person rendering engineering services as an employee of a corporation when such services are undertaken in carrying on the general business of the corporation, and its general business does not consist either wholly or in part in rendering engineering services to the general public: *Provided*, That such corporation has at least one registered professional engineer.

Corporation
to have one
registered
professional
engineer.

(g) A member of the American Institute of Mining and Metallurgical Engineers.

Member of
institute.

Director of
licenses:
duties of.

Applications
and exami-
nations.

SEC. 3. The director of licenses shall have the power and it shall be his duty, from time to time, to fix such times and places for holding examinations of applicants for registration under the provisions of this act, as may be necessary and convenient; to prepare and cause to be printed and to furnish to applicants, blank forms for applications for registration; to adopt and enforce general rules and regulations, not inconsistent with the provisions of this act, prescribing the method of conducting examinations and of approving, or rejecting, applications for registration, and to furnish all necessary postage, stationery, forms and clerical assistance required in the conduct of examinations or in the holding of hearings as in this act provided.

Examining
committee.

Qualifica-
tions for
members.

SEC. 4. Within thirty (30) days after the taking effect of this act, and from time to time thereafter, the governor, upon the request of the director of licenses, shall appoint an examining committee of five (5) members who shall conduct examinations of applicants for registration under this act. Each member of such committee shall be a citizen of the United States and shall have been a resident of this state for at least five (5) years immediately preceding his appointment, and shall have been engaged in the practice of the profession of engineering and/or land surveying for at least seven (7) years, and not more than two (2) members of such committee shall have been engaged principally in the practice of the same branch of engineering, and not more than one (1) member of such committee shall have been engaged principally in the practice of land surveying.

Qualifica-
tions to reg-
ister as a pro-
fessional
engineer or
land
surveyor.

SEC. 5. No person shall be eligible to registration as a professional engineer and/or land surveyor, under this act, unless he,

(a) Is a resident of this state or of a state, territory, or foreign country in which the requirements for the practice of the profession of engineering

and/or land surveying are of a standard substantially equivalent to those of this act, and the state, territory, or country of his residence is authorized to grant equivalent reciprocal registration rights and privileges to registrants under this act; and,

Residence.

(b) Speaks, reads and writes the English language; and,

Knowledge of English language.

(c) Is of good character and repute; and,

Character.

(d) Has had at least seven (7) years of professional experience in engineer[ing] of a character satisfactory to the examining committee, or, with respect to land surveying, has had four (4) years of professional experience of a character satisfactory to the committee: *Provided*, That each year of study in an engineering school of a standard satisfactory to the committee shall be equivalent to one (1) year of professional experience in engineering, but the total number of years of such study which may be so credited shall not exceed four (4) years, and each two (2) years of study in such school shall be considered equivalent to one (1) year of professional experience in land surveying, but the total number of years of such study which may be so credited shall not exceed four (4) years: *And provided further*, That each year of teaching of engineering as a full time instructor in engineering in an engineering school or college of a standard satisfactory to the examining committee, shall be considered as equivalent to one (1) year of professional experience in engineering and/or land surveying, but the total number of years of such teaching which may be so credited shall not exceed five (5) years for professional engineering, and shall not exceed three (3) years for land surveying: *And provided, however*, That any person who has been an actual resident of this state for at least one (1) year prior to the taking effect of this act and who shall establish to the satisfaction of the examining committee, by the affi-

Experience.

Eligibility to register without examination.

Holding of an unexpired certificate of registration.

Eligibility to register.

davits of two (2) reputable citizens of this state, that he was engaged in the practice of professional engineering and/or of land surveying, as herein defined, in this state, on the date of, and for one (1) year immediately prior to, the taking effect of this act, shall be eligible to registration in his classification without examination, provided he make application for registration and pay the required fee prior to the first day of January, 1936: *And provided further*, That any person who shall prove to the satisfaction of the examining committee that he holds an unexpired certificate of registration, or its substantial equivalent, issued to him by the proper authority in any state or territory of the United States, or in any province of Canada, or in any other foreign country, in which state, territory, province or country the requirements for the practice of professional engineering and/or land surveying are substantially equivalent to the requirements for registration under the provisions of this act, provided the state, territory, province or country issuing said unexpired certificate is authorized by law to grant equivalent reciprocal registration rights and privileges to registrants under this act, may, on making application therefor and the payment of the required fee, and without examination, be issued a certificate of registration under this act, in the branch or branches of professional engineering and/or land surveying covered by his certificate issued by the authority of such state, territory, province or country: *And provided further*, That any person residing in the State of Washington and qualified to practice professional engineering and/or land surveying under this act at the time it takes effect shall be eligible to register under the terms of the act at any subsequent date on the same basis as if he had applied for registration at the time the act became effective: *Provided, however*, That any person not desiring to practice engi-

neering and/or land surveying at the time this act becomes effective shall be required to qualify under this act and pay a qualifying fee of five dollars (\$5). Fee.

SEC. 6. Any person desiring to register under the provisions of this act shall file with the state treasurer his application for registration upon a form to be furnished by the director of licenses, stating therein his name, age and place of residence and his qualifications for registration as provided in the preceding section, and the particular branch or branches of engineering and/or land surveying in which he desires to be registered, and accompanied by a certificate signed by two (2) or more reputable citizens of this state that he is of good moral character, and accompanied by a certified bank check or United States post office money order for the sum of fifteen dollars (\$15); and it shall be the duty of the state treasurer on the next business day after the receipt of any such application and fee, to transmit the application, accompanied by his duplicate receipt for the fee, to the department of licenses, and to deposit in the state treasury to the credit of the general fund the balance of moneys received as advanced fees for registration on hand at the close of the preceding business day, after making all corrections and refunding all overpayments and other sums authorized by law to be refunded. Upon the receipt of any such application for registration under the provisions of this act, accompanied by the treasurer's duplicate receipt for the advanced fee, it shall be the duty of the director of licenses to examine the application, and if it shall appear to the satisfaction of the director of licenses that the application is in proper form and the applicant is eligible for registration, as hereinabove provided, to notify the applicant of the day and place of the next ensuing examination applied for, otherwise he shall return the application to the applicant. Examination of application. Fee for. Notifying of applicant.

stating his grounds for refusing the application, and in case the applicant is unable to show that he is eligible for registration shall authorize the state treasurer to refund the advanced fee.

Refund of
fee.

SEC. 7. At the time and place fixed by the director of licenses for holding examinations for registration, the director of licenses shall transmit to the examining committee the applications of those persons who appear to the satisfaction of the director to be eligible for registration, and the examining committee shall prepare the necessary lists of examination questions to be submitted to the respective applicants for registration, and conduct examinations of all such applicants, except those found entitled to registration without examination, which examinations may be either oral, or written, or partly oral and partly written, and shall make and file with the director of licenses, lists, signed by all the members of the committee conducting the examination, showing the names and addresses of all applicants entitled to registration without examination, and of all applicants who shall have successfully passed the examination, and the respective branch or branches of engineering and/or land surveying in which the applicants, respectively, are entitled to registration and showing separately the names and addresses of the applicants who have failed to pass the examination, together with all examination questions and the written answers thereto submitted by the applicants. Any applicant who shall have failed to pass the examination, may, after the expiration of six (6) months from the date of such failure, again apply for registration by examination. Each member of such committee shall receive ten dollars (\$10) per day for each day spent in conducting the examination, and in going to and returning from the place of examination, and his actual and necessary travel expenses incurred in

Submitting
of applica-
tion.

Preparation
of examina-
tion ques-
tions.

Repeating of
examination.

Compensation
for
committee.

the performance of his duty as a member of such examining committee.

SEC. 8. The director of licenses shall issue to each applicant reported by the examining committee as having furnished satisfactory proof of his qualifications to practice professional engineering and/or land surveying, or as having satisfactorily passed an examination, a certificate of registration in such form as may be determined by the director of licenses and clearly indicating that the recipient is registered as a professional engineer and/or land surveyor, and unless said certificate be revoked for cause as in this act provided, is entitled to practice the profession of engineering as a civil, electrical, mechanical, structural, and/or hydraulic engineer and/or land surveyor, or any number of these branches of engineering or land surveying in which he has been found qualified as hereinabove provided, until the first day of January next following the date of the issuance of such certificate, provided that all certificates issued prior to the first day of January, 1936, shall, unless sooner revoked, entitle the registrant to practice until the first day of January, 1937.

Issuance of certificate of registration: contents of.

SEC. 9. A co-partnership, or a corporation, or a joint stock association, may engage in the practice of professional engineering and/or land surveying in this state, provided, that such practice is carried on under the responsible charge of one (1) or more registered professional engineers and/or land surveyors, whose name or names, and seal or seals shall appear on all official plans and other official documents, issued in connection with such professional practice.

Partnerships or corporations.

Responsible charge.

SEC. 10. Every professional engineer or land surveyor registered under this act, who desires to continue the practice of his profession, shall annually, on or before the first day of January in each

Renewal of
certificate of
registration.

Fee for.

Time limit.

Reinstatement after
lapse of
license.

year, file with the state treasurer his application for a renewal certificate of registration for the ensuing calendar year, accompanied by a certified bank check or a United States post office money order for the sum of three dollars (\$3); and it shall be the duty of the state treasurer on the next business day after the receipt of any such application for renewal, and fee, to transmit the application, accompanied by his duplicate receipt for the fee, to the department of licenses, and to deposit in the state treasury to the credit of the general fund the balance of moneys received as advanced fees for renewal certificates of registration on hand at the close of the preceding business day, after making all corrections and refunding all overpayments and other sums authorized by law to be refunded. It shall be the duty of the director of licenses, upon receipt of any application for renewal of certificate of registration, accompanied by the treasurer's duplicate receipt for the advanced fee, to issue to the applicant such renewal certificate, entitling the registrant to continue in the practice of his profession until the first day of January next following the date of issue of such renewal certificate. In case any professional engineer and/or land surveyor registered under this act shall fail to pay the renewal fee hereinabove provided for, within sixty (60) days from the date when the same shall become due, it shall be the duty of the director of licenses to revoke his certificate of registration: *Provided, however,* That a professional engineer and/or land surveyor who has previously registered under the act but who has been engaged in work not requiring a Washington certificate of registration under the terms of this act and/or has allowed his license to lapse due to non-payment of the renewal fee shall be reinstated provided he pays his current renewal fee plus an amount equal to one (1) year's fee.

SEC. 11. A board, consisting of the director of licenses and two (2) persons registered under the provisions of this act, to be appointed by the governor, shall have the power to revoke the certificate of registration of any registrant who is found guilty of the practice of any fraud or deceit in obtaining a certificate of registration, and to revoke or suspend the certificate of registration of any registrant who is found guilty of any gross negligence, incompetency, or misconduct in the practice of professional engineering and/or land surveying.

Board to rule on conduct, etc.

Any person may prefer charges of fraud, deceit, negligence, incompetency or misconduct against any registrant. Such charges shall be in writing, and shall be sworn to by the person making them, and shall be filed with the director of licenses.

Preferring of charges.

All charges, unless dismissed by the director of licenses as unfounded or trivial, shall be heard and disposed of by the board within three months after the date on which they shall have been preferred.

Hearing on charges.

The time and place for hearing such charges shall be fixed by the director of licenses, and a copy of the charges, together with the notice of the time and place of hearing, shall be personally served on, or mailed to the last known address of, the registrant against whom the charges are made, and notice of the time and place of hearing shall be mailed to the person preferring the charges, at least thirty (30) days before the date fixed for the hearing. At any hearing, the accused shall have the right, personally and/or by counsel, to cross-examine witnesses appearing against him, and to produce evidence and witnesses in his defense.

Notice by director of licenses as to time, place, charges, etc. of hearing.

If, after such hearing, a majority of the board shall find the accused guilty of the practice of any fraud or deceit in obtaining his certificate of registration, the director of licenses shall revoke the certificate of registration of the registrant so found

Outcome of hearing, penalty.

guilty; and, if, after such hearing, a majority of the board shall find the accused guilty of any gross negligence, incompetency, or misconduct in the practice of his profession, the director of licenses shall revoke the certificate of registration of the registrant so found guilty, or suspend such certificate for such length of time as the board shall recommend.

Any registrant who shall feel himself aggrieved by any action of the board, or director of licenses, in revoking or suspending his certificate of registration as above provided, may appeal therefrom to the superior court of Thurston county, and after full hearing, said court shall make such decree, either sustaining the action of the board or director, or reinstating the certificate of registration of such registrant as it may deem just and proper.

Right of
appeal.

Loss of
certificate.

SEC. 12. If any certificate of registration be lost, destroyed, or mutilated, the director of licenses, subject to such general rules and regulations as he may prescribe, may upon the payment of the fee of one dollar (\$1) issue a duplicate certificate.

SEC. 13. The issuance of a certificate of registration by a director of licenses shall be evidence that the person named therein is entitled to all the rights and privileges of a registered professional engineer and/or land surveyor, in the branches specified in such certificate, while such certificate remains unrevoked, unsuspended or unexpired.

Rights and
privileges.

Obtaining of
a seal of
design.

Each registrant under the provisions of this act, shall upon registration, obtain a seal of the design authorized by the director of licenses bearing the registrant's name and the legend "Registered Professional Engineer" and/or "Registered Land Surveyor."

Use of seal.

No plans, specifications, plates, or reports issued by a registrant under the provisions of this act, shall be official unless sealed with his seal.

It shall be unlawful for any person to seal any documents with the seal of a registrant under this act if or after the certificate of the registrant named therein has expired or has been revoked, or while such certificate is suspended.

SEC. 14. Any person required by this act to become a registered professional engineer or a registered land surveyor who shall after the first day of January, 1936:

Regarding
misde-
meanors.

(a) Practice professional engineering and/or land surveying as defined in this act, or advertise, or hold himself out as a professional engineer and/or land surveyor, without being so registered; or

(b) Present or attempt to use as his own the certificate of registration or seal of another; or

(c) Wilfully use or attempt to use a certificate of registration, or seal, after the certificate has been revoked or suspended, or has expired, shall be guilty of a misdemeanor.

Any person who shall give any false evidence to the director of licenses or to the examining committee, or to any member thereof, in obtaining a certificate of registration, shall be guilty of a misdemeanor.

SEC. 15. If any section, subdivision, sentence, or clause of this act shall be adjudged unconstitutional, such adjudication shall not affect the validity of the act as a whole, or of any section, subdivision, sentence or clause thereof not adjudged unconstitutional.

Partial
invalidity.

SEC. 16. This act shall be known and may be cited as the "Professional Engineers Registration Act."

Name
of act.

SEC. 17. For the purpose of carrying out the provisions of this act, there is hereby appropriated from the general fund in the state treasury, to the use of the director of licenses, for the biennium end-

Appropriation.

ing March 31, 1937, the sum of ten thousand dollars (\$10,000), or so much thereof as may be necessary, not, however, to exceed collections made under the provisions of this act. The director of licenses shall estimate the cost of auditing and supervising the collection and disbursements of the fund herein referred to; and such cost shall be deducted from the funds herein appropriated and shall be a first charge against the receipts thereof.

Estimate
of cost.

Passed the House March 13, 1935.

Passed the Senate March 12, 1935.

Approved by the Governor March 22, 1935.

CHAPTER 168.

[H. B. 529.]

HORTICULTURE.

AN ACT relating to horticulture, amending sections 1, 2, 11 and 20 of chapter 166 of the Laws of 1915 as subsequently amended.

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

SECTION 1. That section 1 of chapter 166 of the Laws of 1915, as amended by section 1 of chapter 141 of the Laws of 1921 and section 1 of chapter 311 of the Laws of 1927 (section 2939 of Remington's Compiled Statutes 1927 Supplement) be amended to read as follows:

Vetoed. { Section 1. That the term "director" whenever used in this act shall be held and construed to mean the director of agriculture of the State of Washington, and the term "assistant director" and "assistant" shall be held and construed to mean the assistant director of agriculture for the division of horticulture; the term "horticultural inspector" and the term "inspector" wherever used in this act

shall be held and construed to mean an inspector of the department of agriculture, assigned to the divisions of horticulture; the term "nursery stock" wherever used in this act shall be held and construed to mean and include fruit trees, fruit tree stock, nut trees, grape vines, fruit bushes and plants, rose bushes, rose stock, forest and ornamental trees and shrubs (both deciduous and evergreen), all collected native plants, or parts thereof, whether intended for planting, decoration, or other purposes, bulbs, florists' stock, and cuttings, scions and seedlings of fruit or ornamental trees or shrubs, and all other fruit bearing plants and parts thereof and plant products for propagation or planting; the term "infect" and its derivatives "infecting," "infected" and "infection," wherever used in this act shall be held and construed to mean and include being affected by or infested with the diseases or insect pests to which horticultural plants and products are subject and which are required to be guarded against, controlled, cured, removed, and eradicated as in this act provided; the term "disinfect" and its derivatives shall be held and construed to mean and include the cure, removal or eradication of such diseases or pests by cutting and destroying the infected parts, or the application of fungicides or insecticides specified in this act, or such other effective solutions or emulsions as may be discovered by science and specified and described in the bulletins issued by the director of agriculture; and the term "person" wherever used in this act shall be held and construed to mean and include individuals, partnerships, associations, joint stock companies and corporations.

Vetoed.

SEC. 2. That sub-section d of section 2 of chapter 166 of the Laws of 1915 as amended by section 2 of chapter 311 of the Laws of 1927 (section 2840 of Remington's Compiled Statutes) be amended to read as follows:

Vetoed.

Section 2d. To issue licenses to nurserymen, collectors and dealers in nursery stock and their agents, salesmen and solicitors and revoke the same for violation of or failure to comply with this act, and to keep in his office a record of all licenses issued, showing the character of the license, name and address of the holder, the date of issue and the date of expiration or revocation.

Amends, by adding to, § 2, ch. 31d, Laws of 1927.

SEC. 3. That section 2 of chapter 166 of the Laws of 1915 as amended by section 2 of chapter 311 of the Laws of 1927 (section 2840 of Remington's Compiled Statutes) be further amended by adding thereto a new section to read as follows:

Regulating the collection of plants.

Section 2k. To issue regulations covering the collecting of native plants or parts thereof; to prohibit collecting of such plants where the manner of collecting is destructive or may result in the extermination of that species or variety, in general, or in certain localities.

Amends § 2, ch. 27, Laws of 1931.

SEC. 4. That section 11 of chapter 166 of the Laws of 1915, as amended by section 2 of chapter 27 of the Laws of 1931 (section 2849, Remington's Compiled Statutes) be amended to read as follows:

Failure to disinfect or destroy.

Section 11. In case the owner or person in charge of any premises or property required to be disinfected or destroyed as in the previous section provided, shall fail or neglect to comply with the notice within the time specified therein, the officer giving the notice shall have the right to enter upon the premises to be destroyed or disinfected or where the personal property required to be disinfected or destroyed is situated and perform the acts required in such notice, or cause the same to be performed at the cost and expense of the owner of such premises or property as the case may be. In the event that the infected property has not been destroyed or properly and adequately sprayed by the owner or

Property may be declared public nuisance.

lessee within ten (10) days after the time fixed in the notice provided for in the preceding sections, and the said officer has not so destroyed or sprayed said property, such property may be declared a public nuisance as provided by law and treated as such. The officer shall keep an accurate account of such cost and expense and the same shall be a lien upon the premises or personal property so disinfected, which lien may be enforced by the methods herein-after provided. The liens of this section provided for shall in the case of personal property have precedence over all other liens.

Cost and
expense.

Liens.

SEC. 5. That section 20 of chapter 166 of the Laws of 1915 as amended by section 7 of chapter 37 of the Laws of 1923 and section 8 of chapter 311 of the Laws of 1927 (section 2858 of Remington's Compiled Statutes 1927 Supplement) be amended to read as follows:

Section 20. It shall be unlawful for any person, firm or corporation to sell or deal in nursery stock or to act as agent for any nurseryman or dealer in nursery stock, without first having obtained from the director of agriculture and having in force a license so to do, and it shall be unlawful for any person to falsely represent that he is the agent of any nurseryman or dealer in nursery stock. No license shall issue until the applicant thereof shall have paid the fee, as in this act required. The license fee shall be ten dollars (\$10.00) for nurserymen, dealers, brokers, landscape architects, or other persons deriving financial benefit from the sale of nursery stock, and one dollar (\$1.00) for agents. All licenses shall be in the name of the person, firm or corporation licensed and shall show the purpose for which issued, the name and location of the nursery or place of business of the nurseryman or dealer licensed. All licenses shall bear the date of issue and shall expire on the of next following the date of issue. The

Vetoed.

state auditor may anticipate the receipts and issue warrants amount not to exceed three thousand dollars (\$3,000.00).

vetoed.

SEC. 6. The state treasurer shall estimate the cost of auditing and supervising the collection and disbursements of the fund herein referred to; and such cost shall be deducted from the funds herein appropriated and shall be a first charge against the receipts thereof.

SEC. 7. This act is necessary for the immediate protection of the horticultural industry and shall take effect immediately.

Passed the House March 14, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor with the exception of sections 1, 2, 5, 6 and 7 which are vetoed March 22, 1935.

CHAPTER 169.

[H. B. 413.]

ELECTRICAL WIRING.

AN ACT relating to, and prescribing the manner of installation of electrical wires and equipment, regulating sales thereof providing for the licensing and bonding of those engaged therein, prescribing the powers and duties of certain officials in connection therewith, providing penalties, and making an appropriation, and repealing sections 8307, 8308, 8309, 8310, 8311, and 8312 of Remington's Revised Statutes and Laws of 1919.

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

Conformity
with act.

SECTION 1. From and after the taking effect of this act all wires and equipment, and installation thereof, to convey electric current and installations of apparatus to be operated by said current, in, on, or about buildings or structures, for telephone and telegraph wires and equipment, and except further

for signalling wires which signalling wires operate at 50 volts or less or utilize 50 watts or less, shall be in strict conformity with the provisions of this act, the statutes of the State of Washington, the rules and regulations issued by the department of labor and industries under the authority of the state statutes, and shall be in conformity with the most approved methods of construction for safety to life and property. The regulations as laid down in the national electrical code, as approved by the American standards association, and in the national electrical safety code, as approved by the American standards association, and other installation and safety regulations approved by the American standards association shall be prima facie evidence of such most approved methods; and all materials, devices, appliances and equipment used in such installation shall be of a type which shall conform to any applicable standards established by the national bureau of standards of the U. S. department of commerce, and/or to the standards of the Underwriters' Laboratories, Inc.; and/or other equivalently recognized authority: *Provided*, That this act shall not limit the authority or power of any city or town to enact and enforce under power and authority given by law, any ordinance, rule or regulation requiring a higher and better standard of construction and/or a higher or better standard of materials, devices, appliances and equipment than that required by this act, but in such city or town having such higher and/or better standard such installations and materials, devices, appliances and equipment shall be in accordance with the ordinance, rule, or regulation of such city or town: *Provided*, That nothing in this act shall be construed as requiring or permitting the connection of any conductor of any electric circuit with a pipe, which is connected with or designed to be connected with

National
electrical
code.

Shall not
limit city
ordinances.

Pipe
connections.

a waterworks piping system, without the consent of the person or persons legally responsible for the operation and maintenance of such waterworks piping system.

All wiring in accordance with act.

SEC. 2. It shall be unlawful for any person, firm or corporation to install any electrical wiring, appliances, devices or equipment not in accordance with the standards prescribed by this act. In cases where the interpretation and application of the standards herein prescribed is in dispute, or in doubt, the electrical board of appeals hereinafter provided for shall, upon application of any interested person, firm or corporation, determine the method of installation and/or material, device, appliances or equipment to be used in the particular case submitted for its decision.

Enforcement of act. By whom.

SEC. 3. The director of labor and industries of the State of Washington and the officials of all incorporated cities and towns where electrical inspections are required by local ordinances shall have power and it shall be their duty to enforce the provisions of this act in their respective jurisdictions. The director of labor and industries shall have power to appoint an electrical inspector, and such assistant inspectors as he shall deem necessary to assist him in the performance of his duties. All electrical inspectors appointed by the director of labor and industries shall be electricians of not less than four years experience in installing and maintaining electrical equipment, or four years experience as electrical inspectors for a municipality, or two years electrical training in a college of electrical engineering of recognized standing, and two years continuous practical electrical experience in installation work or four years of electrical training in a college of electrical engineering of recognized standing. Such state inspectors shall be paid such salary or per diem as the director of labor and industries

Appointment of inspectors.

Qualifications of.

Salary of.

shall determine, together with their necessary traveling expenses. The expenses of the director of labor and industries and the salaries and expenses of state inspectors incurred in carrying out the provisions of this act shall be paid entirely out of the electrical license fund, upon vouchers approved by the director of labor and industries. The director of labor and industries shall have power to designate and appoint for temporary duty any electrical inspector of any municipality who possesses the qualifications required by this act for inspectors, as a deputy state electrical inspector. Inspectors, when so deputized, shall whenever possible make such inspections as the director of labor and industries may request outside the incorporated limits of their respective cities or towns. Whenever any such municipal electrical inspector is so engaged in any such work under this act, at the request of the director of labor and industries, the municipality employing such inspector shall be paid from the electrical license fund one dollar (\$1.00) per hour for each hour that such inspector is so engaged, together with the necessary expenses of such inspector. Any inspection made by such municipal electrical inspector shall be subject to such further and additional inspection as the director of labor and industries may determine. The state shall not be responsible for the salaries and/or expenses of any electrical inspectors while engaged in inspecting any electrical wiring or equipment within the incorporate limits of any city or town unless such inspections shall be specifically authorized and/or directed by the director of labor and industries.

Deputies.

Salary of.

Subject to additional inspection.

SEC. 4. From and after the first day of January, 1936, it shall be unlawful for any person, firm or corporation to engage in, conduct or carry on the business of installing wires or equipment to convey electric current, or installing apparatus or appli-

License to install wiring.

ances to be operated by such current, without having an unrevoked, unsuspended and unexpired license so to do, issued by the director of licenses in accordance with the provisions of this act. All such licenses shall expire on the 31st day of December following the date of their issue, and the fee for such license shall be fifty dollars (\$50.00). Application for such license shall be made in writing to the department of labor and industries, accompanied by the required fee, and shall state the name and address of the applicant, and in case of firms, the names of the individuals composing the firm, and in case of corporations, the name of the managing officials thereof, and shall state the location of the place of business of the applicant and the name under which such business is conducted. Such a license shall grant to the holder thereof the right to engage in, conduct, or carry on, the business of installing wires or equipment to carry electric current, and installing apparatus and/or appliances to be operated by such current, in any and all places in the State of Washington. The application for such license shall be accompanied by a bond in the penal sum of one thousand dollars (\$1,000.00) with the State of Washington named as obligee therein, with good and sufficient surety, to be approved by the attorney general. Said bond shall at all times be kept in full force and effect, and any cancellation or revocation thereof, or withdrawal of the surety therefrom, shall ipso facto revoke and suspend the license issued to the principal until such time as a new bond of like tenor and effect shall have been filed and approved as herein provided. Upon approval of said bond by the attorney general, the director of labor and industries shall on the next business day thereafter deposit the fee accompanying said application in the fund to be known and designated as the "electrical license fund," and transmit the application

Fee.

Application
for.

Bond
required.

"Electrical
license fund."

accompanied by his duplicate receipt for the fee to the department of licenses, which department shall thereupon issue the license herein provided for. Upon approval of said bond by the attorney general, he shall transmit the same to the secretary of state, who shall file said bond in the office, and upon application furnish to any person, firm or corporation a certified copy thereof, upon the payment of the fee required by law. Said bond shall be conditioned that in any installation of wires and/or equipment to convey electrical current, and apparatus to be operated by such current, the principal therein will comply with the provisions of this act and in case such installation is in an incorporated city or town having an ordinance, building code, or regulations prescribing a higher and/or better standard, manner or method of such installation that the principal will comply with the provisions of such ordinance, building code or regulations governing such installation as may be in effect at the time of entering into a contract for such installation. Said bond shall be conditioned further that the principal will pay for all labor and material furnished or used upon such work and all damages that may be sustained by any person, firm or corporation due to a failure of the principal to make such installation in accordance with the provisions of this act, or any ordinance, building code or regulation applicable thereto.

Conditions
of bond.

SEC. 5. Any person, firm or corporation sustaining any damage or injury by reason of the breach of the conditions of said bond by the principal therein may bring an action against the surety named therein, with or without joining in said action the principal named in said bond; said action may be brought in the superior court of any county in which the principal on said bond resides or transacts business, or in the county in which the work was performed as a result of which the breach is alleged.

Liability of
surety.

to have occurred; said action shall be maintained and prosecuted as other civil actions. No action on said bond, or failure to bring action thereon shall waive the right of any person, firm or corporation to sue the principal named in said bond for any damage or injury sustained by reason of the failure of the principal in said bond to comply with the provisions of this act: *Provided*, That the total liability of the surety on any such bond shall not exceed the sum of one thousand dollars (\$1000); and any such action shall be brought within one year from the completion of the work in the performance of which the breach is alleged to have occurred.

Liability shall not exceed \$1,000.

License necessary to maintain action.

SEC. 6. No person, firm or corporation engaging in, conducting or carrying on the business of installing wires or equipment to convey electric current, or installing apparatus to be operated by said current, shall be entitled to commence or maintain any suit or action in any court of this state pertaining to any such work or business, without alleging and proving that such person, firm or corporation held, at the time of commencing and performing such work, an unexpired, unrevoked and unsuspending license issued under the provisions of this act; and no city or town requiring by ordinance or regulation a permit before any such electrical work is installed, shall issue such permit to any person, firm or corporation not holding such license.

City permits.

May revoke license.

SEC. 7. The department of labor and industries shall have power in case of gross and continued violation of the provisions of this act, to revoke, or suspend for such period as he may determine, any license issued under this act. Any such revocation or suspension shall be subject to review by an appeal to the electrical board of appeals hereinafter provided. Such appeal shall be taken within five days after notice of such revocation or suspension

Subject to appeal.

is given by mailing to the address of such licentiate as shown on the application for license, and shall be effected by filing a written notice of appeal with the department of labor and industries, accompanied by a certified check for fifty dollars (\$50), which shall be returned to the licentiate in event the decision of the department of labor and industries is not sustained by said board, otherwise to be applied by the department of labor and industries in the payment of the per diem and expenses of the members of such board incurred in such matter; and any balance remaining after payment of such per diem and expenses shall be paid into the electrical license fund.

Fee for appeal.

SEC. 8. The director of labor and industries, through the inspector, assistant inspector, or deputy inspector, is hereby empowered to inspect all wiring, appliances, devices and equipment to which this act applies. Whenever the installation of any such wiring, device, appliance or equipment is not in accordance with the requirements of this act, or is in such a condition as to be dangerous to life or property, the person, firm or corporation owning, using or operating the same shall be notified by the director of labor and industries and shall within fifteen (15) days, or such further reasonable time as may upon request be granted, make such repairs and changes as are required to remove the danger therefrom to life or property and to make the same conform to the provisions of this act. The director of labor and industries through such inspector, assistant inspector or any deputy inspector, is hereby empowered to disconnect or order the discontinuance of electrical service to such conductors or apparatus as is found to be in a dangerous or unsafe condition and not in accordance with the provisions of this act. Upon making such disconnection he shall attach thereto a notice stating that such conductors

May inspect all work to which act applies.

Must make repairs or changes.

May disconnect unsafe apparatus.

have been found dangerous to life or property or not in accordance with the requirements of this act; and it shall be unlawful for any person to reconnect such defective conductors or apparatus without the approval of the director of labor and industries, and until the same have been placed in a safe and secure condition, and in such condition as to comply with the requirements of this act. The director of labor and industries, through the electrical inspector, assistant inspector, or any deputy inspector, shall have the right during reasonable hours to enter into and upon any building or premises in the discharge of his official duties or for the purpose of making any inspection or test of the installation of electrical wiring, electrical devices, equipment or material contained thereon or therein. No electrical wiring or equipment subject to the requirements of this act shall be concealed until an inspection is applied for under this act and an inspection made and the work therein approved by the inspector making such inspection. *Provided, however,* That if duly authorized inspectors are not available for such inspection, an affidavit may be furnished by the contractor or other person doing the work, indicating that there has been compliance with the provisions of this act. Electrical utilities furnishing service to electrical installations shall refuse to connect installations and/or equipment to their lines unless such an affidavit or a certificate of inspection by the director of labor and industries has been issued.

May inspect at any reasonable time.

May make affidavit.

Certificate or affidavit necessary before connection.

Report of Inspector.

SEC. 9. If any inspection made under the provisions of this act requires any correction or change in the work inspected, a report thereon shall be made in writing by the inspector, in which report the corrections or changes required shall be plainly stated. A copy of such report shall be furnished to the person, firm, or corporation doing the installation work

and a copy thereof filed in the office of the director of labor and industries.

SEC. 10. On or before the first day of January, 1936, the director of labor and industries shall obtain an authentic copy of the rules and requirements of the national electrical code as approved by the American Standards Association, and an authentic copy of any applicable rules, regulations and standards of the National Bureau of Standards of the U. S. department of commerce, and the rules, regulations and standards of the Underwriters' Laboratories, Inc., prescribing rules, regulations and standards for electrical materials, devices, appliances and equipment, and shall annually thereafter on or before the first day of January obtain a new set of such rules, regulations and standards including therein any modifications and changes that have been made during the previous year in such rules, regulations and standards. All such rules, regulations and standards shall be kept on file in the office of the director of labor and industries; compliance with such rules, regulations and standards shall be prima facie evidence of compliance with the provisions of this act. The director of labor and industries upon request, shall deliver to all person, firms, or corporations licensed under the provisions of this act, a certified copy of such rules, regulations and standards. Any printed copy of such rules, regulations and standards certified by the director of labor and industries as being a full, true and correct copy of such rules, regulations and standards on file in his office shall be accepted in any court of the State of Washington as conclusive evidence of such approved methods, regulations and standards.

Department must obtain, annually, rules of:

File of such rules.

Shall furnish copies.

SEC. 11. No license under the provision of this act shall be required from any person, firm, corporation or municipal corporation because of

When no license required.

work in connection with the installation and/or maintenance of lines or wires for transmission of electricity from the source of supply to the point of contact at the premises and/or property to be supplied, or for work in installing or maintaining or repairing on the premises of customers, service connections and meters, and other apparatus or appliances used in the measurement of the consumption of electricity by customers, or for work in connection with the lighting of streets, alleys, ways, or public areas or squares, or for the work of installing, maintaining or repairing wires, apparatus or appliances used in their business, or in making or distributing electricity, upon the property owned or operated and managed by them; or for the work of installing and repairing ignition or lighting systems for motor vehicles, or as exempted in section 1.

Electrical board of appeals; appointment and qualifications.

SEC. 12. In case any decision under this act is required by an electrical board of appeals, the director of labor and industries shall designate and appoint such board, which shall consist of five qualified electricians of not less than four years experience, one of the members thereof shall be an employee or officer of a corporation generating and selling electrical power; one member thereof shall be a person, a member of a firm, or an officer of a corporation engaged in installing electrical wiring appliances or equipment as a contractor; one member thereof shall be a journeyman wireman; one member thereof shall be an electrical engineer regularly employed as such by some person, firm or corporation; and these four members shall elect the fifth member. No two members of said board shall be appointed from the same firm or officer or employee of the same person, firm, or corporation; and no member of said board shall be either a person or a member of any firm, or an officer of any corpora-

tion, or an employee of any person, firm or corporation interested in the matter which said board, when appointed, may be called upon to consider or decide. In case of inability of any member appointed to act in any matter the director of labor and industries shall appoint some other person qualified under this act in the place of such person. A majority of the members of such board shall constitute a quorum to transact any business or decide any matter submitted to such board; and decisions and rulings of the board shall be made by majority vote of the entire board. The decision of the board in all matters submitted to it shall be final, conclusive, and binding on all parties. Each member of the board shall be paid while in session a per diem of five dollars and shall receive in addition thereto necessary traveling expenses, which per diem and expenses shall be paid out of the deposit required in case of an appeal, or if such deposit be returned to the appellant as herein provided, or be insufficient for that purpose, such per diem and expenses shall be paid out of the electrical license fund, upon vouchers approved by the director of labor and industries.

Quorum.

Salary and expenses.

SEC. 13. Any person, firm or corporation desiring a ruling or decision of the board of appeals on any question of interpretation of the rules, regulations and standards, or proper application of the rules, regulations and standards prescribed by this act shall, in writing, notify the director of labor and industries of such desire and shall accompany the notice with a certified check payable to the director of labor and industries in the sum of fifty dollars; such notice shall specify the ruling or interpretation desired and the contention of such person, firm or corporation as to the proper interpretation or application on the question on which a ruling or decision is desired; and in event the board of appeals shall determine that the contention of the applicant

Applications for rulings or decisions by board.

Fee.

for a decision or ruling was proper the certified check shall be returned to such applicant; otherwise the same shall be used so far as necessary in paying the expenses and per diem of the members of the board of appeals in connection with such matter; and any portion of said fifty dollars (\$50) not used in paying the per diem and expenses of said board in said case shall, by the director of labor and industries, be paid into the electrical license fund.

Misdemeanor.

SEC. 14. Any person, firm or corporation violating any of the provisions of this act shall be deemed guilty of a misdemeanor, and shall be punishable by a fine of not less than fifty dollars (\$50), or not less than five days imprisonment or both such fine and imprisonment. Each day that any such violation shall continue shall be deemed a separate offense.

Repeals
§§ 8307, 8308,
8309, 8310,
8311, 8312,
Rem. Rev.
Stat.

SEC. 15. Sections 8307, 8308, 8309, 8310, 8311, and 8312 of Remington's Revised Statutes and Laws of 1919 are hereby repealed.

Act shall
not lessen
liability.

SEC. 16. Nothing contained in this act will be construed to relieve from or lessen the responsibility or liability of any person for injury or damage to person or property caused by or resulting from any defect of any nature in any electrical work performed by said person or in any electrical equipment owned, controlled, installed, operated or used by him; nor shall the State of Washington, or any officer, agent, or employee thereof incur or be held as assuming any liability by reason or in consequence of any permission, certificate of inspection, inspection or approval authorized herein, or issued or given as herein provided, or by reason of consequence of any things done or acts performed pursuant to any provision of this act.

State not
liable.

Partial
invalidity.

SEC. 17. If any section or part of this act shall be held and adjudged to be void or unconstitutional

such adjudication shall not affect any other section or part of this act not adjudged to be void or unconstitutional.

SEC. 18. All sums received from licenses, or other sources, herein shall be paid to the state treasurer as ex-officio custodian thereof and by him, as such custodian, placed in a special fund designated as the "Electrical License Fund," and by him paid out upon vouchers duly and regularly issued therefor and approved by the director of labor and industries. The said treasurer as ex-officio custodian of said fund shall keep an accurate record of payments into, or receipts of, said fund, and of all disbursements therefrom. Said fund shall be charged with its pro rata share of the cost of administering said fund to be determined by the director of labor and industries and the director of efficiency of this state.

"Electrical
License
Fund."

Passed the House March 5, 1935.

Passed the Senate March 14, 1935.

Approved by the Governor March 21, 1935.

CHAPTER 170.

[S. B. 159.]

DRAINAGE DISTRICTS.

AN ACT giving and granting additional powers to the commissioners of drainage districts, defining same within the meaning of this act, providing for the extension, improvement, and betterment of the systems therein and for the protection of such district, providing for the levy and collection of assessments against land within the boundaries of said district, granting the right of eminent domain, and providing procedure for the accomplishing of all such purposes, and declaring that this act shall take effect immediately.

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

Powers
of commis-
sioners of
district.

SECTION 1. Whenever in the judgment of the commissioners of any drainage district general benefits to the entire district will accrue therefrom, or the general plan for improvement as adopted by such district will be more fully or properly carried out thereby, the board of commissioners of such district is hereby given and granted authority and power to do the following things:

(a) Straigten, widen, deepen, improve, or alter the course of any existing drains or ditches in said district;

(b) Dig or construct any additional and auxiliary drains or ditches therein;

(c) Obtain, improve, or alter any existing reservoirs, spillways, or outlets;

(d) Lease, acquire, build, or construct additional, new, or better reservoirs, spillways, and outlets;

(e) Lease, acquire, erect, build, or construct and operate any pumping plant and acquire equipment necessary therefor;

(f) Divert, dam, or carry off the waters of any stream or water endangering or damaging said dis-

trict and protect against damage or flood from any waters whatsoever.

Provided, That in carrying out such powers, said commissioners shall not be authorized under this act to tap new sources of water which have other outlets and do not endanger the system or property of such district.

Not authorized to tap new sources of water.

SEC. 2. To pay for any work done under this act or matters incident thereto, the commissioners of said district may use any money raised or to be raised by collection of any unexhausted balance of assessed benefits as theretofore established upon the lands of said district and/or by assessments for maintenance, levied as provided by law; or they may issue warrants of such district redeemable by levies which shall be added to the annual cost of the maintenance of said system and be paid from the maintenance fund from time to time; or they may combine such methods of payment.

Methods of payment for any work done.

SEC. 3. Whenever the board of commissioners of any district desire to exercise any of the foregoing powers under this act, it shall pass a resolution declaring its intention to do so, which shall describe in general terms the proposed improvement to be undertaken. The resolution shall set a date upon which the board shall meet to determine whether such work shall be done. Thereafter a copy of such declaratory resolution and a notice of hearing shall be posted by the secretary or member of the board, in three public places in such district at least ten days before the date of hearing. The notice shall state the time and place of hearing and that plans therefor are on file with the secretary of the board subject to inspection by any party interested.

Resolution necessary to act.

Posting of notice.

Any property owner affected by such proposed improvement, or any property owner within such district, may appear at said hearing and object to

Protests to.

said proposed improvement by filing a written protest against the proposed action of the board. The protest shall clearly state the basis thereof. At such hearing, which shall be public, the board shall give full consideration to the proposed project and all protests filed, and on said date or any adjourned date, take final action thereon. If protests be filed before said hearing by owners of more than forty per cent of the property in said district, the board shall not have power to make the proposed improvement nor again initiate the same for one year. If the board determines to proceed with such project in its original or modified form, it shall thereupon adopt a resolution so declaring and adopt general plans therefor, which resolution may authorize the acquisition by condemnation, or otherwise, of the necessary rights and properties to complete the same. Any protestant who filed a written protest prior to said hearing may appeal from the order of the board, but to do so must, within ten days from the date of entering of such order, bring direct action in the superior court of the State of Washington in the county wherein such district is situated, against such board of directors in their official capacity, which action shall be prosecuted under the procedure for civil actions, with the right of appeal to the supreme court, as provided in civil actions. In any action so brought, the order of the board shall be conclusive of the regularity and propriety of the proceedings and all other matters except it shall be open to attack upon the ground of fraud, unfair dealing, arbitrary, or unreasonable action of the board.

Adoption of resolution.

Protestant's right of appeal.

Authority of board to acquire lands.

SEC. 4. In carrying out the foregoing powers, or any other powers possessed by the board of commissioners of such district, said board shall have authority to acquire by lease, contract, private purchase, or purchase at any sale, any real or personal

property and to sell any real or personal property, or any part thereof, owned by said district when they find that the usefulness thereof to such district has ceased. Such board shall also have authority to enter into contracts with any other diking and/or drainage district, person, public or municipal corporation, flood control district, state, or the United States, with reference to sharing the costs or expenses of improvements for said district or the protection thereof, and bind its district by such contract.

Authority to enter in contracts.

SEC. 5. In carrying out any of the foregoing powers, said district shall not impair, damage, injure, or take any private property or interest therein, or vested rights, without just compensation being paid.

Must pay just compensation for all property used.

SEC. 6. In carrying out any of the foregoing powers, or any powers possessed by said district, it shall have the right of eminent domain to acquire any property or rights or interest therein, within or outside of the district, necessary for the use of such district for the construction and maintenance of any ditches, drains, dikes, dams, spillways, outlets, necessary appliances and structures in connection with the operation, alteration, enlargement, extension, or protection of its drainage system. The procedure for exercising the right of eminent domain shall be that provided by law for private corporations.

Right of eminent domain.

SEC. 7. The powers and rights herein granted are additional to, but not in substitution of, existing rights or powers of drainage districts. Drainage district as used herein shall mean a regularly established drainage, or drainage improvement district, combined diking and drainage improvement district, or drainage district exercising combined diking and drainage power.

Shall not affect existing rights and powers.

Drainage district defined.

Partial
invalidity.

SEC. 8. If any section, provision, or subdivision of a section of this act shall be adjudged to be invalid or unconstitutional, such adjudgment shall not affect the validity of the act as a whole, or any other section, subdivision, or provision thereof.

Effective
immediately.

SEC. 9. This act is necessary for the immediate preservation of the public peace, health and safety, the 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 14, 1935.

Approved by the Governor March 22, 1935.

CHAPTER 171.

[S. B. 76.]

SAVINGS AND LOAN ASSOCIATIONS; NATIONAL HOUSING ACT.

AN ACT relating to the organization, management and supervision of savings and loan associations; authorizing associations to procure mortgage insurance from the Federal housing administration and savings insurance from the Federal savings and loan insurance corporation; enabling such associations to correlate with the Federal housing administration under titles II, III, and IV of the national housing act; authorizing associations to cancel notices of withdrawal; amending sections 47, 49, 56, 78 and 112 of chapter 183, Laws of 1933, and declaring that this act shall take effect immediately.

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

Amends § 47,
ch. 183, Laws
of 1933.

Correlation
with Federal
housing ad-
ministration.

SECTION 1. That section 47 of chapter 183 of the Laws of 1933 be amended to read as follows:

Section 47. Every association shall have power to purchase, own, vote, and sell stock in, or act as agent for, a Federal home loan bank; to procure insurance from the Federal housing administration or the administrator thereof, under the provisions of title II of the national housing act, upon any or all of

the mortgages owned by it; to sell any of its mortgages, with the approval of the supervisor, to any national mortgage association formed under the provisions of title III of the Federal housing act; to procure insurance from the Federal savings and loan insurance corporation, under the provisions of title IV of the national housing act, of the savings accounts of any or all of its members; and, in the exercise of these powers, may comply with any requirements of law or rules, regulations or orders promulgated by the Federal home loan bank board, Federal housing administration or the administrator thereof or Federal savings and loan insurance corporation, may execute any contracts or pay any premiums required in connection therewith, and may segregate its assets into classes where advisable for any of these purposes and, when directed by the supervisor, shall cancel the then existing notices of withdrawal of its shareholders, which cancellations shall be effective as of the date on which the respective notices of withdrawal were filed. Premiums paid for insurance procured pursuant to the provisions of this section shall not be included in computing operating expenses under the provisions of section 66 hereof.

May cancel notices of withdrawal.

An association so segregating its assets may transfer the assets in one or more classes, with the approval of the supervisor, to a corporation formed or to be formed for the purpose under and pursuant to the uniform business corporation act, the directorate of which shall be identical with that of the association and the capital stock of which shall be owned by the association. The association, however, may cause qualifying shares of such corporation to be issued to its directors, to be held, however, by them in trust for the association; and, upon the transfer to such corporation of a portion of the assets of the association, the shareholdings of the

Transfer of assets.

association shall be reduced proportionately and the corporation shall issue its debentures, upon such terms and conditions as the directors shall decide and the supervisor shall approve, proportionately to the shareholders of the association for the assets so received by it.

Supervision
by division
of savings
and loan.

Such corporation shall be subject to examination and supervision by the division of savings and loan for the same purposes and to the same extent as are savings and loan associations.

§ 12 shall
not apply.

The provisions of section 12 hereof shall not apply to a director of an association transferring a portion of its assets to such corporation: *Provided, however,* That each director of the association shall at all times hold, in shares of the association and debentures of such corporation, an aggregate amount equal to the requirements of said section 12.

Amends § 49,
ch. 185, Laws
of 1933.

SEC. 2. That section 49 of chapter 183 of the Laws of 1933 be amended to read as follows:

Mortgage
loans.

Section 49. An association may employ its funds in the making of first mortgage loans, substantially all of which shall be made to members. For every mortgage loan made the borrower shall execute a note stating the terms of the contract, and in every case such loan shall constitute a first lien upon a fee estate in improved real property. Straight loans not amortized at least annually are prohibited. Loans insured under the provisions of title II of the national housing act shall not be in excess of eighty (80) per cent of the appraised value of the property as of the date the mortgage is executed. Monthly repayment loans not so insured shall not be in excess of sixty (60) per cent of the appraised value of the property except that, where secured by property occupied by or intended for the occupancy of the borrower as his home, on which the house is less than one year old at the date of the mortgage or is under construction, the loan shall

Terms and
conditions.

not be in excess of sixty-six and two-thirds ($66\frac{2}{3}$) per cent of such appraised value. Such appraised value shall be based upon the value of the land, together with the permanent improvements thereon. Appraisals of the value of property upon which loans are to be made shall be determined by two appraisers appointed by the board of directors and approved for such service by the supervisor, such appraisal to be made in writing stating the conservative value of the property, and that each appraiser has personally examined said property, and signed by the appraisers, to be filed with the association before any mortgage loan shall be made. Before any mortgage loan shall be made, the association shall require abstract of title as to the mortgaged property, duly certified by a responsible person or corporation maintaining a complete set of abstract indices to land in the county where such real estate is situated, to be accompanied by a written opinion of a competent attorney to the effect that the proposed mortgage will constitute a first lien upon such property; or a policy of title insurance executed by a responsible title insurance corporation; or in the case of lands registered under the Torrens system, a duplicate certificate of ownership issued by a registrar of titles, and which loan shall provide that the mortgagor maintain fire insurance upon the buildings and improvements on the mortgaged premises, to be in a company authorized to transact the business of writing fire insurance in this state in such amount as shall be stipulated in the mortgage with mortgagee loss payable clause attached thereto in favor of the association, and that the said policies be deposited with and held by the association pending payment of the loan. No association shall make any real estate loans except on first mortgages, as in this act provided; and provided, that every association shall have at least eighty per cent (80%) in

Appraisers.

Abstract
required.Monthly
installments.

amount of its real estate mortgage loan investments in the form of monthly installment loans.

SEC. 3. That section 56 of chapter 183 of the Laws of 1933 be amended to read as follows:

Section 56. Subject to the provisions of this act, an association may buy, sell, lease and deal in real property; furniture, fixtures and office equipment convenient and necessary for the carrying on of its business; bonds and treasury certificates of the United States and obligations the payment of which is guaranteed by the United States; general obligation bonds and warrants of the State of Washington or any other state of the United States of America; general obligation bonds and warrants of any county in the United States and of any county or city in the United States having a population of over one hundred thousand (100,000) inhabitants as determined by the last Federal census, which states, counties and/or cities have not defaulted in interest or principal of any general obligation within ten years last past; general obligation bonds and warrants of any county, or city of the first or second class or school districts within the State of Washington which have not defaulted in interest or principal of any general obligation within ten years last past; first mortgages on fee estate on improved real property in the State of Washington; its shares and the debentures of any corporation, the entire capital stock of which is owned by it; the capital stock or bonds of a Federal home loan bank: *Provided, however,* That an association may not invest or deal in real estate bonds. All profits on insurance written on the loans made by the institution or by any officer or employee or agent of the institution shall be considered as earnings and placed in a proper account and distributed to depositors as other earnings of the institution.

Vetoed.

SEC. 4. That section 78 of chapter 183 of the Laws of 1933 be amended to read as follows:

Section 78. At any time prior or subsequent to the taking over of an association by the supervisor as in this act provided or prior or subsequent to the appointment of a liquidator therefor, such association, when such action is approved by the supervisor and by a two-thirds majority in amount of the shareholders present and voting at a special meeting called as in this act provided, may (first) proceed to voluntary liquidation or (second), being already in liquidation and not indebted otherwise than to its shareholders as such, and its excess losses having been charged pro rata against all classes of outstanding shares other than juvenile shares, to such extent as may have been required by the supervisor, reopen as an active association. In event an association shall elect to voluntarily liquidate, the assets of the association shall be converted into money and shall be applied, first, to the payment of the expenses and indebtedness of the association; second, to the payment of the juvenile shares, and third, to the pro rata payment of the shares of all other members of every class and kind. Nothing herein shall prevent the supervisor from taking over such association at any time during the progress of such voluntary liquidation or of such reopening for active business, as in this act provided for the taking over of associations by such supervisor. Nothing in this section shall limit the right of the supervisor to permit voluntary liquidation after he has taken over an association as provided in this act. Where an association is in voluntary liquidation as in this act provided, it shall pay all fees which would be required by law were it not in such form of voluntary liquidation. All acts of the supervisor and of all other officers and boards, and of all associations and their officers and directors heretofore performed in

Voluntary
liquidation.

Reopening.

Payment
of debts in
case of
liquidation.

Taking
over by
supervisor.

Payment of
fees.

the manner provided in this section are hereby validated, ratified and confirmed as fully, and to the same extent, as though this act has been in full force, effect and operation when the acts of such boards, officers and associations were so performed.

Amends § 112, ch. 183, Laws of 1933. Partial invalidity.

SEC. 5. That section 112 of chapter 183 of the Laws of 1933 be amended to read as follows:

Section 112. If any section, provision or part of this act shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the act as a whole, or of any section, provision or part thereof not adjudged to be invalid or unconstitutional.

Repeals §§ 9, 12, 17, 21, 22, 25, 26, ch. 110, Laws of 1913; §§ 1, 4, 5, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, ch. 169, Laws of 1919; ch. 144, Ex. Laws of 1925.

Sections 9, 12, 17, 21, 22, 25 and 26 of chapter 110, Laws of Washington, approved March 19, 1913; sections 1, 4, 5, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22 and 23 of chapter 169, Laws of Washington, approved March 19, 1919, and all of chapter 144, Laws of Washington, Extraordinary Session, approved January 15, 1926 (being sections 3716 to 3748 inclusive, of chapter 1, title XXI, of Remington's Compiled Statutes of Washington and Remington's 1927 Supplement to Remington's Compiled Statutes of Washington), be and they are hereby repealed.

Such repeal shall not operate to revive any acts or sections repealed thereby.

Effective immediately.

SEC. 6. 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 5, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 23, 1935, with the exception of section 3, which is vetoed.

CHAPTER 172.

[S. B. 147.]

SHORT FIREARMS.

AN ACT relating to short firearms and other weapons; defining terms; regulating the sale, possession and use thereof; providing for certain licenses and fixing fees; defining certain crimes and prescribing penalties.

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

SECTION 1. "Short Firearm" as used in this act means any firearm with a barrel less than twelve (12) inches in length. Definitions.

"Crime of Violence" as used in this act means any of the following crimes or an attempt to commit any of the same: Murder, manslaughter, rape, mayhem, first degree assault, robbery, burglary and kidnapping.

SEC. 2. *Committing Crime When Armed.* If any person shall commit or attempt to commit a crime of violence when armed with a pistol, he may in addition to the punishment provided for the crime, be punished also as provided by this act. Committing crime when armed.

SEC. 3. *Being Armed Prima Facie Evidence of Intent.* In the trial of a person for committing or attempting to commit a crime of violence, the fact that he was armed with a pistol and had no license to carry the same shall be prima facie evidence of his intention to commit said crime of violence. Prima facie evidence of intent.

SEC. 4. *Certain Persons Forbidden to Possess Arms.* No person who has been convicted in this state or elsewhere of a crime of violence, shall own a pistol or have one in his possession or under his control. Persons forbidden to possess arms.

SEC. 5. *Carrying Pistol.* No person shall carry a pistol in any vehicle or conceal on or about his person, except in his place of abode or fixed place Carrying pistol.

of business, without a license therefor as hereinafter provided.

Exception
to preceding
section.

SEC. 6. *Exception.* The provisions of the preceding section shall not apply to marshals, sheriffs, prison or jail wardens or their deputies, policemen or other law-enforcement officers, or to members of the army, navy or marine corps of the United States or of the national guard or organized reserves when on duty, or to regularly enrolled members of any organization duly authorized to purchase or receive such weapons from the United States or from this state, or to regularly enrolled members of clubs organized for the purpose of target shooting and affiliated with a national shooting organization: *Provided,* Such members are at or are going to or from their places of assembly or target practice, or to officers or employees of the United States duly authorized to carry a concealed pistol, or to any person engaged in the business of manufacturing, repairing, or dealing in firearms or the agent or representative of any such person having in his possession, using, or carrying a pistol in the usual or ordinary course of such business, or to any person while carrying a pistol unloaded and in a secure wrapper from the place of purchase to his home or place of business or to a place of repair or back to his home or place of business or in moving from one place of abode or business to another.

Issue of
licenses.

SEC. 7. *Issue of Licenses to Carry.* The judge of a court of record, the chief of police of a municipality, the sheriff of a county, shall upon the application of any person issue a license to such person to carry a pistol in a vehicle or concealed on or about his person within this state for not more than one year from date of issue, if it appears that the applicant has good reason to fear an injury to his person or property, or has any other proper reason for carrying a pistol, and that he is a suitable person

to be so licensed. The license shall be in triplicate, in form to be prescribed by the state director of licenses, and shall bear the name, address, description and signature of the licensee and the reason given for desiring a license. The original thereof shall be delivered to the licensee, the duplicate shall within seven days be sent by registered mail to the director of licenses and the triplicate shall be preserved for six years, by the authority issuing said license. The fee for such license shall be one dollar (\$1.00) which shall be paid into the state treasury.

SEC. 8. *Delivery to Minors and Others Forbidden.* No person shall deliver a pistol to any person under the age of twenty-one or to one who he has reasonable cause to believe has been convicted of a crime of violence, or is a drug addict, an habitual drunkard, or of unsound mind.

Delivery to
minors and
forbidden
persons.

SEC. 9. *Sales Regulated.* No seller shall deliver a pistol to the purchaser thereof until forty-eight hours shall have elapsed from the time of the application for the purchase thereof, and, when delivered, said pistol shall be securely wrapped and shall be unloaded. At the time of applying for the purchase of a pistol the purchaser shall sign in triplicate and deliver to the seller a statement containing his full name, address, occupation, color, place of birth, the date and hour of application, the caliber, make, model and manufacturer's number of the pistol to be purchased and a statement that he has never been convicted in this state or elsewhere of a crime of violence. The seller shall within six hours after such application, sign and attach his address and forward by registered mail one copy of such statement to the chief of police of the municipality or the sheriff of the county of which the seller is a resident; the duplicate duly signed by the seller shall within seven days be sent by him with his address to the director of licenses; the triplicate he shall

Sales
regulated.

retain for six years. This section shall not apply to sales at wholesale.

Dealers to be licensed.

SEC. 10. *Dealers to be Licensed.* No retail dealer shall sell or otherwise transfer, or expose for sale or transfer, or have in his possession with intent to sell, or otherwise transfer, any pistol without being licensed as hereinafter provided.

Dealer's licenses, by whom granted and conditions thereof.

SEC. 11. *Dealer's Licenses, by Whom Granted and Conditions Thereof.* The duly constituted licensing authorities of any city, town, or political subdivision of this state shall grant licenses in forms prescribed by the director of licenses effective for not more than one year from the date of issue permitting the licensee to sell pistols within this state subject to the following conditions in addition to those specified in section 9 hereof, for breach of any of which the license shall be forfeited and the licensee subject to punishment as provided in this act.

1. The business shall be carried on only in the building designated in the license.

2. The license or a copy thereof, certified by the issuing authority, shall be displayed on the premises where it can easily be read.

3. No pistol shall be sold (a) in violation of any provisions of this act, nor (b) shall a pistol be sold under any circumstances unless the purchaser is personally known to the seller or shall present clear evidence of his identity.

4. A true record in triplicate shall be made of every pistol sold, in a book kept for the purpose, the form of which may be prescribed by the director of licenses and shall be personally signed by the purchaser and by the person effecting the sale, each in the presence of the other, and shall contain the date of sale, the caliber, make, model and manufacturer's number of the weapon, the name, address, occupation, color and place of birth of the purchaser and a statement signed by the purchaser that he

has never been convicted in this state or elsewhere of a crime of violence. One copy shall within six hours be sent by registered mail to the chief of police of the municipality or the sheriff of the county of which the dealer is a resident; the duplicate the dealer shall within seven days send to the director of licenses; the triplicate the dealer shall retain for six years.

5. No pistol or imitation thereof or placard advertising the sale thereof shall be displayed in any part of any premises where it can readily be seen from the outside.

The fee for issuing said license shall be five dollars (\$5.00) which fee shall be paid into the state treasury. Fee.

SEC. 12. *Certain Transfers Forbidden.* No person other than a duly licensed dealer shall make any loan secured by a mortgage, deposit or pledge of a pistol. Any licensed dealer receiving a pistol as a deposit or pledge for a loan shall keep such records and make such reports as are provided by law for pawnbrokers and second-hand dealers in cities of the first class. A duly licensed dealer may mortgage any pistol or stock of pistols but shall not deposit or pledge the same with any other person. No person shall lend or give a pistol to another or otherwise deliver a pistol contrary to the provisions of this act. Certain transfers forbidden.

SEC. 13. *False Information Forbidden.* No person shall, in purchasing or otherwise securing delivery of a pistol or in applying for a license to carry the same, give false information or offer false evidence of his identity. False information forbidden.

SEC. 14. *Alteration of Identifying Marks Prohibited.* No person shall change, alter, remove, or obliterate the name of the maker, model, manufacturer's number, or other mark of identification on Alteration of identifying marks prohibited.

any pistol. Possession of any pistol upon which any such mark shall have been changed, altered, removed, or obliterated, shall be prima facie evidence that the possessor has changed, altered, removed, or obliterated the same.

Exceptions.

SEC. 15. *Exceptions.* This act shall not apply to antique pistols unsuitable for use as firearms and possessed as curiosities or ornaments.

Penalties.

SEC. 16. *Penalties.* Any violation of any provision of this act constitutes an offense punishable by a fine of not more than five hundred dollars (\$500.00) or imprisonment for not more than one year in the county jail or both, or by imprisonment in the penitentiary for not less than one year nor more than ten years.

Partial
invalidity.

SEC. 17. *Constitutionality.* If any part of this act is for any reason declared void, such invalidity shall not affect the validity of the remaining portions of this act.

Short title.

SEC. 18. *Short Title.* This act may be cited as the "Uniform Firearms Act."

Uniform
interpre-
tation.

SEC. 19. *Uniform Interpretation.* This act shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states which enact it.

Effective
date.

SEC. 20. *Effective Date.* This act shall take effect on the first day of July, 1935.

Conflicting
statutes
repealed.

SEC. 21. *Certain Acts Repealed.* All laws or parts of laws inconsistent herewith are hereby repealed.

Passed the Senate February 26, 1935.

Passed the House March 14, 1935.

Approved by the Governor March 23, 1935.

CHAPTER 173.

[S. B. 307.]

PURCHASE OR LEASE OF CERTAIN LANDS BY DEPARTMENT OF BUSINESS CONTROL.

AN ACT relating to the department of business control and authorizing said department to purchase or lease certain lands.

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

SECTION 1. The department of business control is authorized to lease or purchase land in the vicinity of the Washington state reformatory at Monroe, Washington, to be used for the growing of shrubbery or nursery stock for state use.

Authoriza-
tion to
purchase
lands.

SEC. 2. The department of business control is authorized to expend funds appropriated from the reformatory revolving fund for industries for the purpose of carrying out the provisions of this act.

May expend
funds.

Passed the Senate March 8, 1935.

Passed the House March 13, 1935.

Approved by the Governor March 25, 1935

CHAPTER 174.

[S. S. B. 87.]

WASHINGTON STATE LIQUOR ACT.

AN ACT relating to intoxicating liquors, providing for the control and regulation thereof, creating state offices, defining crimes and providing penalties therefor, providing for the disposition of public funds, and amending sections 16, 23, 27, 30, 33, 37, 52, 55, 62, 69, 70, 71, 72, 90, 92, and 93 of chapter 62 of the Laws of the Extraordinary Session of 1933 of the State of Washington, the same being sections 7306-16, 7306-23, 7306-27, 7306-30, 7306-33, 7306-37, 7306-52, 7306-55, 7306-62, 7306-69, 7306-70, 7306-71, 7306-72, 7306-90, 7306-92, and 7306-93 of Remington's Revised Statutes, and declaring this act shall take effect immediately.

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

Amends § 16,
ch. 62, Laws
Ex. Sess.
1933.

SECTION 1. That section 16 of chapter 62 of the Laws of the Extraordinary Session of 1933 of the State of Washington, the same being section 7306-16 of Remington's Revised Statutes, be amended to read as follows:

Expiration
of permits.

Section 16. Except in the case of special permits issued under clauses (b) and (c) of section 12, which shall expire in accordance with the terms contained therein, every permit shall expire at midnight on the 30th day of September of the fiscal year for which the permit was issued.

SEC. 2. That section 23 of chapter 62 of the Laws of the Extraordinary Session of 1933, the same being section 7306-23 of Remington's Revised Statutes, be amended and the subsections thereof renumbered to read as follows:

Vetoed.

Section 23. There shall be the following classes of licenses, at the annual license fees hereinafter set forth:

1. License to manufacturers of liquor, including all kinds of manufacturers except distillers, brew-

ers, and wineries and farmers' wineries; fee: \$1,000.00.

2. License to manufacturers of malt liquor; fee based on the preceding calendar year's production, at the rate of \$50.00 per thousand barrels annual production or fraction thereof, with a minimum fee of \$250.00.

3. License to wineries; fee: \$25.00; License to farmers' wineries; fee: \$10.00.

4. License to distillers, including blending, rectifying and bottling; fee: \$2500.00: *Provided*, That the board shall license stills used and to be used solely and only by a commercial chemist for laboratory purposes, and not for the manufacture of liquor for sale, at a fee of \$10.00: *Provided, further*, That the board shall license stills used and to be used solely and only for laboratory purposes in any school, college or educational institution in the state, without fee: *Provided, further*, That the board shall license stills which shall have been duly licensed as fruit and/or wine distilleries by the Federal government, used and to be used solely as fruit and/or wine distilleries in the production of fruit brandy and wine spirits, at a fee of \$50.00.

Vetoed.

5. License to brewers and beer wholesalers to sell beer, manufactured within or without the state, to licensed wholesalers and/or to holders of retail licenses under subsections 6, 7, 8, 11, 12, and 14 hereof; fee: \$250.00; for each distributing unit.

For the purposes of this act brewers and beer wholesalers whose products are sold by licensees in this state, but whose plant or principal place of business is located elsewhere, shall be deemed to be beer wholesalers within the provisions of this act and shall obtain wholesalers' licenses and appoint statutory agents in this state, upon whom process may be served.

6. License to dining, club, and buffet cars on passenger trains to serve such liquors as may be permitted to be served by the individual glass or opened bottle at retail, for consumption on the premises only, under the provisions of this act, by restaurants, hotels, and others of a similar class; which license shall be issued to any corporation, association or person operating any such car within the state upon payment of a fee of one hundred fifty dollars (\$150.00), which shall be a master license, and shall permit such sale upon one such car; and upon payment of the additional sum of five dollars (\$5.00) per car, such license shall extend to additional cars operated by the same licensee within the state, and duplicate licenses for such additional cars shall be issued: *Provided*, That such licensee may make such sales upon cars in emergency for not more than five consecutive days without such license.

Vetoed.

7. Retailer's license, class A. License to sell beer by the individual glass or opened bottle at retail, for consumption on the premises only; such license to be issued only to hotels, restaurants, drug stores or soda fountains, dining places on boats and aeroplanes, and to clubs.

8. Retailer's license, class B. License to sell beer by the individual glass or opened bottle at retail, for consumption on the premises only; such license to be issued only to a person operating a tavern.

9. Retailer's license, class C. License to sell wine by the individual glass or opened bottle at retail, for consumption on the premises only; such license to be issued to hotels, restaurants, dining places on boats and aeroplanes, clubs, and to taverns.

10. Classification—The fees for class A and B retail licenses issued under subsections 7 and 8

hereof, in cities and towns, shall be graduated according to the population thereof, as follows:

Cities and towns of less than 10,000; fee: \$50.00;

Cities and towns of 10,000 and less than 100,000; fee: \$100.00;

Cities and towns of 100,000 or over; fee: \$150.00.

Fees for licenses issued under subsections 7 and 8 hereof, outside the limits of cities and towns shall be \$150.00.

The fee for class C retail license issued under subsection 9 hereof, in cities and towns, shall be graduated according to the population thereof, as follows:

Cities and towns of less than 10,000; fee: \$37.50;

Cities and towns of 10,000 and less than 100,000; fee: \$75.00;

Cities and towns of 100,000 or over; fee: \$112.50;

Fees for licenses issued under subsection 9 hereof, outside the limits of cities or towns shall be \$112.50.

Vetoed.

11. Retailer's license, class D. License to sell pasteurized beer by the opened bottle at retail, for consumption upon the premises only, such license to be issued to hotels, restaurants, dining places on boats and aeroplanes, clubs, drug stores, or soda fountains, and such other places where the sale of beer is not the principal business conducted; fee: \$50.00.

12. Retailer's license, class E. License to sell pasteurized beer at retail in bottles and original packages, not to be consumed upon the premises where sold, at any store other than the state liquor stores; fee: \$10.00 for each store.

13. Retailer's license, class F. License to sell wine in bottles and original packages, not to be consumed on the premises where sold, at any store other than the state liquor stores: *Provided*, Such licensee

shall pay to the state liquor stores for such wines the current retail price; fee: \$10.00.

14. Retailer's license, class G. Special license to a society or organization to sell beer at picnics or other special occasions at a specified date and place; fee: \$5.00 per day.

15. License to clubs, entitling each member of the club to keep on the premises a reasonable quantity of liquor for personal consumption on the premises: *Provided*, That no club shall be entitled to such a license:

Vetoed.

a. Unless such club had been in operation at least three years prior to the effective date of this act, or, the club, being thereafter formed, had been in continuous operation for at least one year immediately prior to the date of its application for such license: *Provided*, That by unanimous vote the board may waive the provisions of this subsection;

b. Unless the club premises be constructed and equipped, conducted, managed and operated to the satisfaction of the board and in accordance with this act and the regulations made thereunder;

c. Unless the board shall have determined pursuant to any regulations made by it with respect to clubs, that such club is a bona fide club; fee: \$100.00.

Amends § 27, ch. 62, Laws Ex. Sess., 1933.

SEC. 3. That section 27 of chapter 62 of the Laws of the Extraordinary Session of 1933, the same being section 7306-27 Remington's Revised Statutes, be amended to read as follows:

Licenses not transferable.

Section 27. 1. Every license shall be issued in the name of the applicant and no license shall be transferable, nor shall the holder thereof allow any other person to use the license.

Investigation of applicants and premises.

2. For the purpose of considering any application for a license, the board may cause an inspection of the premises to be made, and may inquire into all matters in connection with the construction and operation of the premises. The board may, in its

discretion, grant or refuse the license applied for: Board may grant, refuse, or cancel licenses.
Provided, That no retail license of any kind shall be issued to:

1. A person who is not a citizen of the United States, except when in contravention of treaty; Persons not entitled to license.
Aliens.

2. A person who has not resided in the State of Washington for at least one year prior to making application, except in cases of licenses issued to dining places on railroads, boats or aeroplanes; Residents less than one year.

3. A person who has been convicted of a felony within 5 years prior to filing his application; Convicted of a felony.

4. A co-partnership, unless all of the members of such co-partnership shall be qualified to obtain a license, as provided in this section; Copartner-ships.

5. A person whose place of business is conducted by a manager or agent, unless such manager or agent possesses the same qualifications required of the licensee; Businesses conducted by manager or agent.

6. A person who has been convicted of a violation of any Federal or state law concerning the manufacture, possession, or sale of alcoholic liquor subsequent to the passage of this act or shall have forfeited his bond to appear in court to answer charges for any such violation; Violation of former prohibition laws.

7. A corporation, unless all of the officers thereof are citizens of the United States; Corporations.

8. Any law enforcement official, any mayor, member of the city council or commission, or any member of the board of county commissioners; and no such official shall be financially interested in any way, either directly or indirectly, in the manufacture, sale or distribution of alcoholic liquor. Vetoed.

2. A. The board may, in its discretion, with or without hearing, suspend or cancel any license; and all rights of the licensee to keep or sell beer or other liquors thereunder shall be suspended or terminated, as the case may be. In any case where the board in its discretion grants a hearing, said hearing shall Board may suspend or cancel licenses with or without hearing.
Hearings.

May issue
subpoenas.

be summary and upon oral or written testimony. The board may appoint examiners, who shall have power to administer oaths, issue subpoenas for the attendance of witnesses and the production of papers, books, accounts, documents, and testimony, examine witnesses, and to receive testimony in any inquiry, investigation, hearing, or proceeding in any part of the state, under such rules and regulations as the board may adopt.

Witness fees.

Witnesses may, in the discretion of the board, be allowed fees at the rate of two dollars (\$2.00) per day, plus five cents per mile each way. Fees need not be paid in advance of appearance of witnesses to testify or to produce books, records, or other legal evidence.

May call on
superior
court to
enforce
subpoenas.

In case of disobedience of any person to comply with the order of the board or a subpoena issued by the board, or any of its members or examiners, or on the refusal of a witness to testify to any matter regarding which he may be lawfully interrogated, the judge of the superior court of the county in which the person resides, on application of any member of the board or examiner, shall compel obedience by contempt proceedings, as in the case of disobedience of the requirements of a subpoena issued from said court or a refusal to testify therein.

Notice of
suspension.

3. Upon receipt of notice of the suspension or cancellation of a license, the licensee shall forthwith deliver up the license to the board. Where the license has been suspended only, the board shall return the license to the licensee at the expiration or termination of the period of suspension, with a memorandum of the suspension written or stamped upon the face thereof in red ink. The board shall notify all vendors in the city or place where the licensee has its premises of the suspension or cancellation of the license; and no employee shall allow

or cause any liquor to be delivered to or for any person at the premises of that licensee.

4. Unless sooner cancelled, every license issued by the board shall expire at midnight of the 30th day of September of the fiscal year for which the license was issued. Expiration of licenses.

5. Every license issued under this section shall be subject to all conditions and restrictions imposed by this act or by the regulations in force from time to time. Subject to restrictions.

6. Every licensee shall post and keep posted its license, or licenses, in a conspicuous place on the premises. Posting.

7. Before the board shall issue a license to an applicant it shall give notice of such application to the chief executive officer of the incorporated city or town, if the application be for a license within an incorporated city or town, or to the board of county commissioners, if the application be for a license outside the boundaries of incorporated cities or towns; and such incorporated city or town through the official or employee selected by it, or the board of county commissioners or the official or employee, selected by it, shall have the right to file with the board within ten days after date of transmittal of such notice, written objections against the applicant or against the premises for which the license is asked, and shall include with such objections a statement of all facts upon which such objections are based, and in case written objections are filed, may make oral argument in support of such objections at the time fixed by the board, after the board shall have given to the applicant written notice of such oral argument at least five days prior thereto. Upon the granting of a license under this act the board shall cause a duplicate of the license to be transmitted to the chief executive officer of the incorporated city or town in which the license Notice of application.

Written objections.

Oral argument.

Duplicate license.

is granted, or to the board of county commissioners if the license is granted outside the boundaries of incorporated cities or towns.

Proximity
of schools,
churches, etc.

8. Before the board issues any license to any applicant, it shall give due consideration to the location of the business to be conducted under such license with respect to the proximity of churches, schools and public institutions.

Amends § 30,
ch. 62, Laws
Ex. Sess.,
1933.

SEC. 4. That section 30 of chapter 62 of the Laws of the Extraordinary Session of 1933, the same being section 7306-30 Remington's Revised Statutes, be amended to read as follows:

Giving away
of liquor
restricted.

Section 30. No brewer, wholesaler, distiller, winery, or other manufacturer of liquor shall, within the state, by himself, his clerk, servant, or agent, give to any person any liquor; but nothing in this section shall prevent the furnishing of samples of liquor to the board for the purpose of negotiating the sale of liquor to the state liquor control board, and nothing in this section shall prevent a brewer from serving beer without charge on the brewery premises to employees and casual visitors.

Amends § 33,
ch. 62, Laws
Ex. Sess.,
1933.

SEC. 5. That section 33 of chapter 62 of the Laws of the Extraordinary Session of 1933, the same being section 7306-33 Remington's Revised Statutes, be amended to read as follows:

Unlawful
possession
of liquor
defined.

Section 33. 1. No liquor shall be kept or had by any person within the state unless the package in which the liquor was contained had, while containing that liquor, been sealed with the official seal prescribed under this act, except in the case of

a. liquor imported by the liquor control board;
or

b. liquor manufactured in the state for sale to the liquor control board or for export; or

c. beer purchased in accordance with the provisions of this act; or

d. wine, beer or liquor exempted in section 32.

2. If, upon the sworn complaint of any person, it shall be made to appear to any judge of the superior court, justice of the peace or magistrate, that there is probable cause to believe that intoxicating liquor is being manufactured, sold, bartered, exchanged, given away, furnished or otherwise disposed of or kept in violation of the provisions of this act, such judge, justice of the peace or magistrate shall, with or without the approval of the prosecuting attorney, issue a warrant directed to a civil officer of the State of Washington duly authorized to enforce or assist in enforcing any law thereof, or to an inspector of the Washington state liquor control board, commanding him to search the premises designated and described in such complaint and warrant, and to seize all intoxicating liquor there found, together with the vessels in which it is contained, and all implements, furniture and fixtures used or kept for the illegal manufacture, sale, barter, exchange, giving away, furnishing or otherwise disposing of such liquor, and to safely keep the same, and to make a return of said warrant within ten days, showing all acts and things done thereunder, with a particular statement of all articles seized and the name of the person or persons in whose possession the same were found, if any, and if no person be found in the possession of said articles, the returns shall so state. A copy of said warrant, together with a detailed receipt for the property taken shall be served upon the person or persons found in possession of any such intoxicating liquor, furniture or fixtures so seized, and if no person be found in the possession thereof, a copy of said warrant and receipt shall be left in a conspicuous place upon the premises wherein the same are found; and all liquor seized pursuant to the authority of such warrant shall, upon adjudication

Sworn
complaint of
person.

May issue
search
warrant.

Return of
warrant
within 10
days.

Service of
warrant.

that it was kept in violation of this act, be ipso facto forfeited and upon such forfeiture be delivered to the Washington state liquor control board.

Hearing.

3. Upon the return of the warrant as provided herein the judge, justice of the peace or magistrate shall fix a time, not less than ten days, and not more than thirty days thereafter, for the hearing of said return, when he shall proceed to hear and determine whether or not the articles so seized, or any part thereof, were used or in any manner kept or possessed by any person with the intention of violating any of the provisions of this act. At such hearing, any person claiming any interest in any of the articles seized may appear and be heard upon filing a written claim setting forth particularly the character and extent of his interest, and the burden shall rest upon the claimant to show, by competent evidence, his property right or interest in the articles claimed and that the same were not used in the violation of any of the provisions of this act, and were not in any manner kept or possessed with the intention of violating any of the provisions of this act. If, upon such hearing, the evidence warrants, or if no person shall appear as claimant, the judge, justice of the peace or magistrate shall thereupon enter a judgment of forfeiture, and order such articles destroyed forthwith: *Provided, however,* That if in the opinion of the judge, justice of the peace or magistrate, any of such forfeited articles other than intoxicating liquor are of value and adapted to any lawful use, such judge, justice of the peace or magistrate shall, as a part of the order and judgment, direct that said articles other than intoxicating liquor shall be sold as upon execution by the officer having them in custody and the proceeds of such sale after payment of all costs in this proceeding shall be paid into the liquor revolving fund. Action under this section and the forfeiture, destruction

Claims on property seized.

Burden of evidence shall rest upon claimant.

Judgment.

May sell property.

or sale of any articles thereunder shall not be a bar to any prosecution under any other provision or provisions of this act.

SEC. 6. That section 37 of chapter 62 of the Laws of the Extraordinary Session of 1933, the same being section 7306-37, Rem. Rev. Stat., be amended to read as follows:

Amends § 37,
ch. 62, Laws
Ex. Sess.,
1933.

Section 37. 1. Except in the case of liquor given or permitted to be given to a person under the age of twenty-one years by his parent or guardian for beverage or medicinal purposes, or administered to him by his physician or dentist for medicinal purposes, no person shall give, or otherwise supply liquor to any person under the age of twenty-one years, or permit any person under that age to consume liquor on his premises or on any premises under his control.

Sale to
minors.

2. Every person under the age of twenty-one years who makes application for a permit shall be guilty of an offense against this act.

Application
for permit
by minor.

3. Every person under the age of twenty-one years who purchases any liquor shall be guilty of a violation of this act.

Purchase of
liquor by a
minor.

SEC. 7. That section 52 of chapter 62 of the Laws of the Extraordinary Session of 1933, the same being section 7306-52, Rem. Rev. Stat., be amended to read as follows:

Amends § 52,
ch. 62, Laws
Ex. Sess.,
1933.

Section 52. 1. All licensed premises used in the manufacture, storage, or sale of liquor, or any premises or parts of premises used or in any way connected, physically or otherwise, with the licensed business, shall at all times be open to inspection by any inspector or peace officer.

Premises
open to
inspection.

2. Every person, being on any such premises and having charge thereof, who refuses or fails to admit an inspector or peace officer demanding to enter therein in pursuance of this section in the

Failure
to permit
inspection.

execution of his duty, or who obstructs or attempts to obstruct the entry of such inspector or officer of the peace, or who refuses to allow an inspector to examine the books of the licensee, or who refuses or neglects to make any return required by this act or the regulations, shall be guilty of a violation of this act.

Amends § 55,
ch. 62, Laws
Ex. Sess.,
1933.

SEC. 8. That section 55 of chapter 62 of the Laws of the Extraordinary Session of 1933, the same being section 7306-55, Rem. Rev. Stat., be amended to read as follows:

Seizure of
illegal liquor.

Section 55. In every case in which liquor is seized by a sheriff or constable of any county or by a police officer of any municipality or by a member of the Washington state patrol, or any other authorized peace officer or inspector, it shall be the duty of the sheriff or constable of any county, or chief of police of the municipality, or the chief of the Washington state patrol, as the case may be, to forthwith report in writing to the board of particulars of such seizure, and to immediately deliver over such liquor to the board, or its duly authorized representative, at such place as may be designated by it.

Written
report.
Liquor
delivered.

Amends by
adding to
§ 62, ch. 62,
Laws Ex.
Sess., 1933.

SEC. 9. That section 62 of chapter 62 of the Laws of the Extraordinary Session of 1933, the same being section 7306-62 Rem. Rev. Stat., be amended by adding a new section, to be known as section 62-A, to read as follows:

Jurisdiction
in actions
against
board.

Section 62-A. No court of the State of Washington other than the superior court of Thurston county shall have jurisdiction over any action or proceeding against the board or any member thereof for anything done or omitted to be done in or arising out of the performance of his or their duties under this act. Neither the board nor any member or members thereof shall be personally liable in

Not
personally
liable.

any action at law for damages sustained by any person because of any acts performed or done or omitted to be done by the board or any employee of the board in the performance of his duties and in the administration of this act.

SEC. 10. That section 69 of chapter 62 of the Laws of the Extraordinary Session of 1933, the same being section 7306-69 Rem. Rev. Stat., be amended to read as follows:

Amends § 69,
ch. 62, Laws
Ex. Sess.,
1933.

Section 69. 1. The board, subject to the provisions of this act and the regulations, shall

Board given
power to:

a. determine the localities within which state liquor stores shall be established throughout the state, and the number and situation of the stores within each locality;

Determine
localities.

aa. to appoint in incorporated cities and towns, in which no state liquor store is located, liquor vendors. Such liquor vendors shall be agents of the board and be authorized to sell liquor to such persons, firms or corporations as provided for the sale of liquor from a state liquor store, and such vendors shall be subject to such additional rules and regulations consistent with this act as the board may require;

Appoint
liquor
vendors.

b. establish all necessary warehouses for the storing and bottling, diluting and rectifying of stocks of liquors for the purposes of this act;

Establish
warehouses.

c. provide for the leasing for periods not to exceed five years of all premises required for the conduct of the business; and for remodeling the same, and the procuring of their furnishings, fixtures, and supplies; and for obtaining options of renewal of such leases by the lessee. The terms of such leases in all other respects shall be subject to the direction of the board;

Lease
premises for
conduct of
business.

d. determine the nature, form and capacity of all packages to be used for containing liquor kept for sale under this act;

Select
containers
for liquor.

Execute contracts.

e. execute or cause to be executed, all contracts, papers, and documents in the name of the board, under such regulations as the board may fix;

Pay customs, duties, etc.

f. pay all customs, duties, excises, charges and obligations whatsoever relating to the business of the board;

Require bonds.

g. require bonds from all employees in the discretion of the board, and to determine the amount of fidelity bond of each such employee;

Carry out provisions of act.

h. perform all other matters and things, whether similar to the foregoing or not, to carry out the provisions of this act, and shall have full power to do each and every act necessary to the conduct of its business, including all buying, selling, preparation and approval of forms, and every other function of the business whatsoever, subject only to audit by the state auditor.

Subject to audit by state auditor.

Amends § 70, ch. 62, Laws Ex. Sess., 1933.

SEC. 11. That section 70 of chapter 62 of the Laws of the Extraordinary Session of 1933, the same being section 7306-70, Remington's Revised Statutes, be amended to read as follows:

Enforcement.

Section 70. 1. The board may, in its discretion, secure the assistance of the Washington state patrol in the enforcement of the penal provisions of this act and the regulations of the board; and the Washington state patrol is authorized and directed to give such assistance to such board. The costs and expenses, including salaries, of such members of said patrol during such period of service shall be paid by the board.

Washington state patrol.

Costs.

Costs and expenses.

2. Where any action or proceedings are brought or taken by the board, or by any of its employees, or by any officer of the Washington state patrol for the enforcement of any of the provisions of this act within the state, the board may pay such amount of costs and expenses necessarily incurred therein as it determines. All state, county and municipal peace officers are hereby charged with the duty of

Investigation and prosecution of violations.

investigating and prosecuting all violations of this act, and all fines imposed for violations of this act shall belong to the county, city or town wherein the court imposing the fine is located, and shall be placed in the general fund for payment of salaries of those engaged in the enforcement of the provisions of this act. Fines.

3. The Washington state patrol, upon request of the Washington state liquor control board, shall make investigations of any lack of enforcement by officials of any city or county of any of the penal provisions of the Washington State Liquor Act and, if the chief of the Washington state patrol shall report that the officials of any city or county, charged with the enforcement of this act, have failed, refused, or neglected, to enforce any of the penal provisions thereof, he shall, upon written approval of the attorney general, notify the city council or the county commissioners in writing of such dereliction of duty, and under the direction of the attorney general shall forthwith proceed to enforce, in such localities, the penal provisions of this act.

Whenever it thus becomes necessary for the Washington state patrol to enforce the penal provisions of this act, the costs and necessary expenses of such enforcement, including the salaries of the officers, upon approval of the attorney general, shall be assessed against and retained from that portion of the liquor revolving fund which would otherwise have been distributed to said city or county, and the amount so assessed and retained shall be paid from the liquor revolving fund into the state treasury and credited to the general fund of the state. Vetoed.

4. Whenever the attorney general shall determine that a prosecuting attorney or prosecuting officer of any municipal corporation has failed, refused, or neglected to prosecute any of the penal provisions of this act, the attorney general shall

Vetoed.

prosecute such violations and the costs and expenses necessarily incurred in such prosecutions shall be assessed and retained by the board from that portion of the liquor revolving fund which would otherwise be distributed to the city or county wherein such prosecutions become necessary, and the amount so assessed and retained shall be paid from the liquor revolving fund into the state treasury and credited to the general fund of the state.

Amends § 71,
ch. 62, Laws
Ex. Sess.,
1933.

SEC. 12. That section 71 of chapter 62 of the Laws of the Extraordinary Session of 1933, the same being section 7306-71 Remington's Revised Statutes, be amended to read as follows:

Annual
audit.

Cost not
to exceed
\$5,000.

Section 71. The state auditor shall audit the books, records and affairs of the board annually: *Provided*, That the total annual cost of such audit shall not exceed the sum of \$5,000.00. The board is authorized to provide for additional audits by certified public accountants, the total annual cost of which shall not exceed the sum of \$5,000.00. All such audits shall be construed to be public records of the State of Washington.

Amends § 72,
ch. 62, Laws
Ex. Sess.,
1933.

SEC. 13. That section 72 of chapter 62 of the Laws of the Extraordinary Session of 1933, the same being section 7306-72, Remington's Revised Statutes, be amended to read as follows:

Board shall
report to the
Governor.

Section 72. The board shall, from time to time, make reports to the governor covering such matters in connection with the administration and enforcement of this act as he may require, and the board shall prepare and forward to the governor annually, to be laid before the legislature, a report for the fiscal year ending on the 30th day of September of the fiscal year with respect to which the report is made, which report shall be a public document, and contain

Financial
statement.

a. A detailed financial statement and balance sheet showing the condition of the business and its

operation during the year; such statement shall show in detail the price paid for all liquor purchased, showing the amount of each purchase and the price thereof;

b. A statement of the nature and amount of the business transacted by each vendor under this act during the year covered by this report;

Statement of amount of business.

c. A summary of all prosecutions for infractions of this act, and the results of the same;

Summary of prosecutions.

d. General information and remarks as to the working of the act within the state; and

General information.

e. Any further information requested by the governor.

SEC. 14. That section 90 of chapter 62 of the Laws of the Extraordinary Session of 1933, the same being section 7306-90, Remington's Revised Statutes, be amended to read as follows:

Amends § 90, ch. 62, Laws Ex. Sess., 1933.

Section 90. No manufacturer or wholesaler, or person financially interested, directly or indirectly, in such business, whether resident or nonresident, shall have any financial interest, direct or indirect, in any business licensed under section 23, subsections 7, 8, 9, 11, 12, 13, and 14, nor shall any manufacturer or wholesaler own any of the property upon which such licensed persons conduct their business, nor shall any such licensed person, under any arrangement whatsoever, conduct his business upon property in which any manufacturer or wholesaler has any interest, nor shall any manufacturer or wholesaler advance moneys or money's worth to any such licensed person under any arrangement whatsoever, nor shall any such licensed person receive, under any arrangement whatsoever, any such advance of money or money's worth. No manufacturer or wholesaler shall be eligible to receive or hold a retail license under this act, nor shall such manufacturer or wholesaler sell at retail any liquor as herein defined.

Persons interested in store locations shall have no liquor interests.

Manufacturer or wholesaler cannot hold retail license.

Financial interest defined.

Financial interest, direct or indirect, as used in this section, shall include any interest, whether by stock ownership, mortgage, lien, or through interlocking directors, or otherwise.

Amends § 92, ch. 62, Laws Ex. Sess., 1933.

SEC. 15. That section 92 of chapter 62 of the Laws of the Extraordinary Session of 1933, the same being section 7306-92, Remington's Revised Statutes, be amended to read as follows:

Violation of: gross misdemeanor.

Section 92. 1. Every person who violates the provisions of section 28 shall be guilty of a gross misdemeanor.

2. Every person who shall sell by the drink or bottle, any liquor other than beer and wines as defined in this act, shall be guilty of a gross misdemeanor.

3. Except as otherwise provided in this act, every person who shall sell any liquor, including beer and/or wine manufactured under section 32 hereof or who shall own or operate any still shall be guilty of a gross misdemeanor.

4. A gross misdemeanor and the penalty therefor shall be as otherwise provided by the laws of this state, except that every person guilty of a violation of subsections 2 and 3 of section 92 shall be liable on conviction for a first offense to imprisonment in the county jail for not less than thirty days nor more than one year; for a second offense to imprisonment for not less than ninety days nor more than one year; and for a third or subsequent offense to imprisonment for not less than six months nor more than one year.

5. If any person shall, in this state, buy alcoholic beverages from any person other than the board, a state liquor store or some person authorized under the provisions of this act to sell the same, he shall be guilty of a misdemeanor.

6. Except as otherwise provided in this act, any person who shall have or keep alcoholic beverages

other than that purchased from the board, a state liquor store, or some person authorized under the provisions of this act to sell the same, shall be guilty of a gross misdemeanor.

SEC. 16. That section 93 of chapter 62 of the Laws of the Extraordinary Session of 1933, the same being 7306-93, Remington's Revised Statutes, be amended to read as follows:

Amends § 93,
ch. 62, Laws
Ex. Sess.,
1933.

Section 93. Every person guilty of a violation of this act for which no penalty has been specifically provided shall be liable, on conviction, for a first offense to a penalty of not more than three hundred dollars, or to imprisonment for not more than two months, with or without hard labor, or both; for a second offense to imprisonment for not more than six months, with or without hard labor; and for a third or subsequent offense to imprisonment for not more than one year, with or without hard labor. If the offender convicted of an offense referred to in this section is a corporation, it shall for a first offense be liable to a penalty of not more than two thousand dollars, and for a second or subsequent offense to a penalty of not more than three thousand dollars, or to forfeiture of its corporate license, or both.

General
penalties
prescribed.

Every justice of the peace and magistrate shall have concurrent jurisdiction with superior court judges of the State of Washington of all violations of the provisions of this act and may impose any punishment provided therefor.

Concurrent
jurisdiction.

SEC. 17. 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 Senate March 2, 1935.

Passed the House March 12, 1935.

Approved by the Governor March 23, 1935, with the exception of section 2, subdivision 8 of subsection 2 of section 3, and subdivisions 3 and 4 of section 11, which are vetoed.

CHAPTER 175.

[S. S. B. 305.]

SUPPLEMENTAL APPROPRIATIONS.

AN ACT making appropriations for the purchase of land, construction of buildings and improvements at designated state institutions, for the payment of salaries of certain officers and employees of the state and for the operation, maintenance and other expenses of certain state institutions, departments and offices, for the relief of certain individuals, corporations, counties and municipalities, and for deficiencies and for emergencies, including deficiencies and appropriation of revolving funds, and for purposes specified in certain acts of congress, and for miscellaneous purposes designated for the fiscal biennium beginning April 1, 1935, and ending March 31, 1937, except as otherwise provided, and providing this act shall take effect immediately.

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

"Capital
outlay."

SECTION 1. The words "capital outlay" whenever used in this act, shall mean and include the purchase and improvement of land and erection of buildings, including necessary salaries and wages incident thereto.

"Salaries and
wages."

The words "salaries and wages" whenever used in this act, shall mean and include salaries of executive officers and employees of state offices, departments and institutions, and all compensation for direct labor or personal service rendered to the state, including salaries of state examiners.

"Opera-
tions."

The word "operations" whenever used in this act, shall mean and include necessary traveling expenses of officers and employees, and all expenses necessary for supplies, material, services and maintenance of the various institutions, departments and offices of the state government, other than salaries and wages: *Provided*, That no portion of the appropriations made hereunder shall be expended for coupon or scrip books, or other evidences of advance payment for future delivery: *And provided further*,

Coupons,
scrip books.

That allowances made for subsistence and lodging for elective or appointive officers and employees while away from their domicile on state business shall equal actual expenses incurred therefor, but shall not exceed three dollars and fifty cents (\$3.50) per diem for meals and lodging: *And provided further*, That the sole compensation for personal automobiles used in connection with state business shall not exceed five cents (5¢) per mile.

Traveling expenses.

Mileage.

SEC. 2. The following sums, or so much thereof as shall severally be found necessary, are hereby appropriated out of any of the monies in the several funds in the state treasury hereinafter named for the payment of salaries of certain officers and employees of the state, and for the operation of certain state institutions, departments and offices, and for the purchase and improvement of land and construction of buildings, and improvements for the various state institutions, and for deficiencies, and for emergencies, and for sundry civil expenses of the state government, and for purposes specified in certain acts of congress and for miscellaneous purposes hereinbelow designated and mentioned and hereinafter expressed, for the fiscal biennium beginning April 1, 1935, and ending March 31, 1937, except as otherwise provided:

Appropriation.

FROM THE GENERAL FUND.

FOR THE SECRETARY OF STATE:		Secretary of state.
Deficiency, salaries, wages and operations (Emergency approved November 15, 1934).....	\$13,500.00	
FOR THE STATE AUDITOR:		State auditor.
Deficiency, salaries and wages (Emergency approved March 23, 1933).....	\$346.45	
Deficiency, printing biennial report (Emergency approved November 1, 1934).....	\$1,500.00	
FOR THE SUPERINTENDENT OF PUBLIC INSTRUCTION:		Supt. of public instruction.
State Library:		
Deficiency, salaries, wages and operations (Emergency approved March 29, 1934)...	\$7,000.00	

Commissioner of public lands.	FOR THE COMMISSIONER OF PUBLIC LANDS:	
	Deficiency, salaries, wages and operations (Emergency approved January 11, 1935).....	\$3,000.00
	Deficiency, survey of tide lands (Emergency approved June 3, 1933).....	\$7,250.00
Insurance commissioner.	FOR THE INSURANCE COMMISSIONER:	
	Deficiency, salaries, wages and operations (Emergencies approved October 23, 1933, and May 28, 1934)	\$14,000.00
Superior court judges.	FOR SUPERIOR COURT JUDGES:	
	Deficiency, salaries and wages (Emergency approved April 17, 1933).....	\$1,184.87
Association of superior judges.	FOR THE ASSOCIATION OF SUPERIOR COURT JUDGES:	
	Deficiency, operations (Emergency approved May 1, 1934)	\$400.00
Legislative expenses.	FOR LEGISLATIVE EXPENSE:	
	Deficiency, expenses Extraordinary Session (Emergencies approved February 23, 1934, and April 18, 1934)	\$2,712.52
State capitol committee.	FOR THE STATE CAPITOL COMMITTEE:	
	Deficiency, appraisalment and sale of lands and timber (Emergency approved August 21, 1933)	\$5,000.00
State board of equalization.	FOR THE STATE BOARD OF EQUALIZATION:	
	Deficiency, operations (Emergency approved October 10, 1934).....	\$200.00
Washington State Planning Council.	FOR THE WASHINGTON STATE PLANNING COUNCIL:	
	Deficiency, salaries, wages and operations (Emergencies approved April 11, 1934, and January 11, 1935).....	\$12,200.00
Dept. of efficiency.	FOR THE DEPARTMENT OF EFFICIENCY:	
	Division of Savings and Loan: Deficiency, operations (Emergency approved September 27, 1934).....	\$3,000.00
Dept. of health.	FOR THE DEPARTMENT OF HEALTH:	
	Deficiency, operations (Emergency approved October 29, 1934).....	\$2,500.00
Tax commission.	FOR THE TAX COMMISSION OF THE STATE OF WASHINGTON:	
	Deficiency, operations (Emergency approved October 4, 1934).....	\$3,933.00
Dept. of business control.	FOR THE DEPARTMENT OF BUSINESS CONTROL:	
	Division of Child Welfare: Deficiency, salaries, wages and operations (Emergency approved April 11, 1934).....	\$1,500.00
	Capitol Buildings and Grounds: Deficiency, operations (Emergencies approved November 15, 1934, and February 15, 1935) .	\$15,500.00

Washington State Penitentiary:

Deficiency, salaries, wages and operations
(Emergency approved January 7, 1935).... \$8,000.00

FOR THE MILITARY DEPARTMENT:

Military de-
partment.

Deficiency, emergency protection (Emergency ap-
proved March 23, 1933)..... \$2,050.70

Deficiency, salaries, wages and operations (Emer-
gency approved November 1, 1934)..... \$7,500.00

FOR THE WASHINGTON STATE PATROL:

Washington
state patrol.

Deficiency, salaries, wages and operations (Emer-
gency approved November 13, 1934)..... \$81,561.60

FROM THE FISHERIES FUND.

FOR THE DEPARTMENT OF FISHERIES:

Dept. of
fisheries.

Deficiency, operations (To reimburse general
fund account emergency approved November
26, 1934) \$2,000.00

FOR THE STATE TREASURER:

State
treasurer.

Deficiency, salaries, wages and operations (To re-
imburse general fund account emergencies ap-
proved March 13, 1933, and April 11, 1934)... \$7,180.10

FROM THE AUTO TITLE FUND.

Deficiency, salaries, wages and operations (To re-
imburse general fund account emergency ap-
proved July 28, 1933)..... \$2,250.00

FROM THE MEDICAL AID FUND.

FOR THE DEPARTMENT OF LABOR AND INDUSTRIES:

Dept. of
labor and
industries.

Deficiency, salaries, wages and operations (To re-
imburse general fund account emergencies ap-
proved June 26, 1934)..... \$97,500.00

FROM THE MOTOR VEHICLE FUND.

FOR THE DEPARTMENT OF LICENSES:

Dept. of
licenses.

Deficiency, salaries and wages (To reimburse gen-
eral fund account emergency approved January
11, 1934)..... \$9,465.57

FROM THE PENITENTIARY REVOLVING FUND.

FOR THE DEPARTMENT OF BUSINESS CONTROL:

Dept. of
business
control.

Washington State Penitentiary:

Deficiency, power house and reinstall boilers
(To reimburse general fund account emer-
gency approved January 2, 1934)..... \$8,200.00

FROM THE UNIVERSITY OF WASHINGTON FUND.

Univ. of
Washington.

FOR THE UNIVERSITY OF WASHINGTON:

Deficiency, salaries, wages and operations (To reimburse general fund account emergency approved December 10, 1934).....	\$80,000.00
--	-------------

FROM THE WASHINGTON STATE COLLEGE FUND.

State
College of
Washington.

FOR THE STATE COLLEGE OF WASHINGTON:

Deficiency, salaries, wages and operations (To reimburse general fund account emergency approved May 3, 1934).....	\$50,000.00
--	-------------

FROM THE GENERAL FUND.

FOR THE RELIEF OF THE FOLLOWING INDIVIDUALS, FIRMS
AND CORPORATIONS:

Ora Kahl.	ORA KAHL, overpayment on a remittance of \$19.93 for the maintenance of Mrs. Mary Kahl, a patient, who died on October 12, 1933, at the Eastern State Hospital.....	\$12.22
Anna C. Boyd.	ANNA C. BOYD, overpayment on a remittance of \$58.50 for the maintenance of Amelia White, a patient, who died on May 9, 1933, at the Western State Hospital.....	\$34.01
Estate of Charles E. Erickson.	ESTATE OF CHARLES E. ERICKSON, overpayment for the care and keep of Charles E. Erickson, a mentally incompetent person, confined at the Western State Hospital, said overpayment being for the month of July, 1932.....	\$8.36
W. P. Fuller & Co.	W. P. FULLER & Co., materials furnished Girls School at Grand Mound March 1, 1933.....	\$13.50
Ben L. Nicholson.	BEN L. NICHOLSON, material furnished to capitol buildings and grounds, December 29, 1932....	\$1.50
American Thread Company.	THE AMERICAN THREAD Co., supplies furnished to State School for Blind, March 23, 1933.....	\$4.41
Frederick & Nelson.	FREDERICK & NELSON, supplies furnished State School for Blind, July 9, 1932.....	\$10.15
North Coast Chemical & Soap Works.	NORTH COAST CHEMICAL & SOAP WORKS, supplies furnished Western State Hospital, December 31, 1932.....	\$12.60
George W. Ross.	GEORGE W. ROSS, services rendered to Northern State Hospital, May 12 to May 21, 1932.....	\$25.80
The Texas Company.	THE TEXAS COMPANY, Federal tax on gasoline furnished Northern State Hospital, November 22, 1932, August 13, 1932 and February 6, 1933...	\$15.00
North Coast Chemical & Soap Works.	NORTH COAST CHEMICAL & SOAP WORKS, supplies furnished Washington Veterans Home, August 11, 1932.....	\$71.50

STANDARD BRANDS OF CALIFORNIA, supplies furnished State Reformatory, November, 1932...	\$31.59	Standard Brands of California.
THE CHAS. H. LILLY Co., supplies furnished State Reformatory, March 23, 1933.....	\$3.20	Chas. H. Lilly Co.
JEANETTE C. MEYER, labor and material furnished State Reformatory, December 17-24, 1931, March 8, 1932.....	\$11.75	Jeanette C. Meyer.
INLAND EMPIRE DAIRY, supplies furnished State Custodial School, January 3, 1931.....	\$48.00	Inland Empire Dairy.
RAY MARTIN, refund of Notary fee, September 12, 1933	\$10.00	Ray Martin.
W. L. COREY, refund of shopkeepers license.....	\$24.00	W. L. Corey.
MRS. LULU TAYLOR, refund of unclaimed dividends escheated to the State.....	\$146.87	Mrs. Lulu Taylor.
JIM JOHN, bank dividends escheated to permanent school fund.....	\$65.28	Jim John.
LOUIS TROST, refund of bank dividends escheated to the permanent school fund.....	\$62.63	Louis Trost.
FRED J. FORD, refund of undelivered bank dividend checks escheated to the state.....	\$15.62	Fred J. Ford.
ROY N. BARDEN, in full settlement for injuries received while on duty as a member of Washington National Guard, resulting in the loss of left leg.....	\$2,280.00	Roy N. Barden.
HARRY W. STUBBLEFIELD, refund of unclaimed bank dividends escheated to the state.....	\$32.28	Harry W. Stubblefield.
GUY A. BURGER, in lieu of military fund, Warrant No. 25093, dated December 30, 1920.....	\$8.00	Guy A. Burger.
VIRBUT JEFFERS, Senate group photograph, for 1933	\$90.00	Virbut Jeffers.
Witness fees and mileage for suits brought in Federal court by Chicago, Milwaukee, St. Paul & Pacific Railroad Company against various counties for injunction restraining collection of portion of company's taxes for years 1926 and 1927:		Witness fees.
J. T. Gillick.....	\$2.10	J. T. Gillick.
W. V. Wilson.....	\$4.10	W. V. Wilson.
A. S. Dudley.....	\$2.10	A. S. Dudley.
LADIES OF THE GRAND ARMY OF THE REPUBLIC HOME, Puyallup, Washington. (Payable quarterly)	\$3,000.00	Ladies of Grand Army of the Republic Home.

Tieton Water Users' Association.	TIETON WATER USERS ASSOCIATION, Fiscal Agent for United States, water-right charges for the years 1933 and 1935 accrued on lands owned by the State of Washington under the Tieton Di- vision of the Yakima Federal Irrigation Proj- ect	\$3,765.92
E. J. Rohr- back. Norris E. Inveen.	E. J. ROHRBACK and NORRIS E. INVEEN, to reim- burse them for money paid to the commis- sioner of public lands for deed, September 18, 1928	\$105.00
Dr. A. P. Duryee.	DR. A. P. DURYEE, fee for operation on Private William C. Smith in the 161st Infantry.....	\$100.00
Dr. William A. Milling- ton.	DR. WILLIAM A. MILLINGTON, medical attention to Private Donald J. Gregory, service battery, 146th F. A.	\$23.50
Providence Hospital.	PROVIDENCE HOSPITAL, hospitalization for Private Donald J. Gregory, service battery, 146th F. A.	\$42.65
Ora K. Knowlton.	ORA K. KNOWLTON, short payment of longevity pay for the 1931 Field Training encampment.....	\$6.30
Frank Berkenfeld.	FRANK BERKENFELD, refund under timber bills of sale Nos. 2112 and 2113, September 2, 1930— shortage in state cruisers estimate, in full set- tlement	\$4,908.78
Adm'r. of estate.	ADMINISTRATOR of the estate of Thomas Isted, de- ceased, for refund of Inheritance Tax.....	\$28.19
Alma Peterson.	ALMA PETERSON, monies improperly escheated to the state in the estate of Charles A. Peterson, deceased, Probate Case 14067.....	\$117.20
Treasurer of King county.	TREASURER OF KING COUNTY, expenses in the mat- ter of the action for the extradition of Charles E. Walters and Ralph Walters.....	\$1,524.60
White Motor Co. Esther Rose Schofield.	WHITE MOTOR Co., refund of corporation filing fees	\$57.90
	ESTHER ROSE SCHOFIELD, refund for payment made to department of public lands, where a deed was issued but revoked, under application No. 9630	\$37.15
George B. Lloyd.	GEORGE B. LLOYD, trustee of revolving fund, to be paid upon delivery to the state auditor of as- signment of claim.....	\$99.09
State board of law examiners.	STATE BOARD OF LAW EXAMINEES, deficiency sal- aries account of attorney general's opinion Oc- tober 11, 1933:	
	Dix H. Rowland.....	\$352.76
	Thomas E. Grady.....	\$269.43
	A. H. Hilten.....	\$269.43

MAY S. BURGHEHAUS, doing business as Rosecroft Nurseries, for damages caused by the destruction of black current bushes under the direction of the director of agriculture of the State of Washington.....	\$1,937.50	} Vetoed.
TREASURER OF THURSTON COUNTY, payment of assessments on state lands located in Joint Drainage Improvement District No. 7.....	\$2,046.37	
J. S. L. BENNETT, for injuries sustained while driving commandeered car.....	\$128.00	J. S. L. Bennett.
ADMINISTRATOR W. W. A. of the estate of KARL ROALD, deceased, for inheritance tax paid by mistake	\$33.41	Adm'r. W. W. A.
SAMUEL TRENHOLM, for injuries sustained in extrahazardous industry.....	\$1,000.00	Samuel Trenholm.
ESTATE OF ELIZABETH WILLIAMS, for overpayment of inheritance taxes.....	\$150.00	Estate of Elizabeth Williams
FOR HOLDERS OF LEWIS COUNTY CURRENT EXPENSE FUND WARRANTS, Numbers 21334, 21335, 21336, 21337, 21338, 21339, 21340, 21341, 21342 and 21343, issued October 4, 1909, in full settlement of interest and principal.....	\$4,000.00	Holders of Lewis county current expense fund warrants.
CHRIS REEPLAEG, for money erroneously paid for purchase of shore lands of the second class on Angle lake	\$220.25	Chris Reeploeg.
ANGIE B. COLLINS, individually, an undivided one-half interest, and Angie B. Collins, John Francis Collins and R. L. Hodgdon, as executors and trustees of the last will and testament of John Collins, deceased, for money erroneously paid for purchase of shore lands of the second class on Angle lake.....	\$536.50	Angie B. Collins.
A. HAMBACH, for purchase price of shore lands and fee for issuance of deed to shore lands on Angle lake, to which the state did not hold title	\$40.00	A. Hambach.
DAN E. HUGHES, for purchase price of shore lands and fee for issuance of deed to shore lands on Angle lake, to which the state did not hold title	\$35.90	Dan E. Hughes.
FRED KNUTSON, in full settlement of injuries sustained in extrahazardous occupation.....	\$1,500.00	Fred Knutson.
WILLIAM E. BEST, for money erroneously paid in purchase of shore lands of the second class on Pine lake.....	\$62.92	William E. Best.

Stuart Finely.	STUART FINELY, in full settlement of injuries and damages sustained through negligence of Ralph Loudin, an employee of the State of Washington	\$3,250.00
J. F. Jackson.	J. F. JACKSON, in full settlement of injuries and damages sustained through negligence of Ralph Loudin, an employee of the State of Washington	\$500.00
George Jarger.	GEORGE JARGER, for damages sustained through loss of right eye.....	\$1,000.00
Herbert Hopkins.	HERBERT HOPKINS, for injuries sustained while working in the Tribune Printing Company...	\$246.20
Mrs. Whitney C. Close.	MRS. WHITNEY C. CLOSE, in compensation for the death of her husband, an officer of the Washington National Guard, killed in the line of duty	\$3,500.00
Mrs. George E. Hallett.	MRS. GEORGE E. HALLETT, in compensation for the death of her husband, an officer of the Washington National Guard, killed in the line of duty	\$3,500.00
Lewis Costello.	LEWIS COSTELLO, for court costs in case in which judgment in favor of the State of Washington was reversed.....	\$275.35
May Ripley.	MAY RIPLEY, for injuries sustained while employed at the State Custodial School.....	\$444.50
Walter Delaney.	WALTER DELANEY, for judgment in case of State of Washington v. Walter Delaney, which judgment has been assigned to Nels Paulson of Spokane	\$92.45
Frank J. Brys.	FRANK J. BRYs, for cattle slaughtered because of Bovine Tuberculosis infection.....	\$80.44
C. Pat Hooper.	C. PAT HOOPEr, for compensation for injuries sustained while serving as sergeant-at-arms of the House of Representatives.....	\$140.00
Al Meyers.	AL MEYERS, for injuries sustained in the service of the state as assistant sergeant-at-arms of the House of Representatives.....	\$1,000.00
Willapa Electric Co.	WILLAPA ELECTRIC COMPANY, for refund of overpayment of corporation license fees.....	\$168.15
Herbert H. Luce.	HERBERT H. LUCE, in full settlement of damages arising from issuance of mineral lease No. 1378	\$300.00
Estate of A. L. Smalley.	ESTATE OF A. L. SMALLEY, for overpayment of inheritance taxes.....	\$15.38

FROM THE GENERAL FUND.

FOR JUDGMENTS:

	Judgments.
ADMINISTRATOR of the Estate of Frank Lyons, deceased (Territory of Alaska and A. J. Stockman, Administrator, vs. The State of Washington, No. 125894).....	\$113.70
ADMINISTRATOR of the Estate of Joe Bailey, deceased (Charles P. Moriarty, Administrator, vs. The State of Washington, No. 129529)...	\$83.70
EMMA WILMORE et al. (Gleason vs. Wilmore, No. 126697)	\$19.60
GENE BUCK, as President of the American Society of Composers and Publishers (Gene Buck, as President of the American Society of Composers and Publishers, vs. The State of Washington, No. 15573).....	\$50.50
UNION IRON WORKS (Union Iron Works vs. The State of Washington, No. 23726).....	\$18.00
KERN AND KIBBE (Kern and Kibbe vs. The State of Washington, No. 23725).....	\$18.00
EVERETT TRUST & SAVINGS BANK (Everett Trust & Savings Bank vs. The State of Washington, No. 25007).....	\$98.80
ADMINISTRATOR of the Estate of Elizabeth Eilermann, deceased (Herman E. Brown vs. The State of Washington, No. 130482).....	\$45.00
MARIE CARR (State of Washington vs. Marie Carr, No. 23357) In full settlement.....	\$174.35
WILLIAM J. VAUGHN (State of Washington vs. William J. Vaughn, No. 23587) In full settlement	\$200.00

FROM THE GENERAL FUND.

FOR THE SUPERINTENDENT OF PUBLIC INSTRUCTION:

State Library:

For equipment, maintenance, and labor to preserve and display articles of historical value and interest.....	\$3,000.00
--	------------

Supt. of public instruction.

FOR STATE FINANCE COMMITTEE:

To carry out the provisions of Senate Bills Nos. 151, 152, 252 and 254.....	\$5,000.00
---	------------

State finance committee.

Washington State College.	<p>FOR WASHINGTON STATE COLLEGE: Conducting a soil survey of the lands under irrigation in Kittitas county, to ascertain the quantity, location and potential productivity of such lands. Such soil survey to be conducted under supervision of the head of soils work at the State College of Washington in cooperation with the Bureau of Chemistry and Soils of the United States Department of Agriculture</p>	\$3,000.00
Superior court judges.	<p>FOR SUPERIOR COURT JUDGES: Deficiency, salaries for the biennium ending March 31, 1935.....</p>	\$5,100.00
City of Mount Vernon.	<p>FOR CITY OF MOUNT VERNON: Local Improvement Assessments, Lots 15, 16, 17, Block 1 Pape's Addition to Mount Vernon....</p>	\$407.43
City of Seattle.	<p>FOR CITY OF SEATTLE, Local Improvements: Lots 12, 13 and 14, Block 7, Belvoir A Addition \$18.03 Portion of Sec. 16, Twp. 25, N. R. 4, E. W. M..... 8,433.74 Block 6, Lake Washington Shorelands and portion of Government Lot 2, Sec. 15, Twp. 25, N. R. 4, E. W. M..... 488.29 Lots 8 and 9, Block 41, D. T. Denny's 3rd Addition 1,802.65 Lots 13 and 14, Block 13, Denny's Addition to Ballard and Seattle.. 699.34 Total <u> </u> \$11,442.05</p>	\$11,442.05
City of Bellingham.	<p>FOR CITY OF BELLINGHAM, Local Improvement Assessments: Lot 37, Block 4 Squalicum Park Plat.....</p>	\$12.65

FROM THE GENERAL FUND.

Port district of Port of Seattle.	<p>FOR THE PORT DISTRICT OF THE PORT OF SEATTLE..... To be applied on assessment levied by the city of Seattle by Ordinance No. 62123 as amended by Ordinance No. 64218, Local Improvement District No. 5339, and to be reimbursed to the General Fund by the State Treasurer with interest at four per cent (4%) per annum from seventy-five per cent (75%) of all rentals received by said State Treasurer from rentals due the said Port of Seattle from the leases of the property assessed herein until the payment has been paid.</p>	\$64,515.67
-----------------------------------	---	-------------

FOR THE CITY OF SEATTLE:

City of
Seattle.

Payment of assessment levied by the City of Seattle by Ordinance No. 62123 as amended by Ordinance No. 64218, L. I. D. No. 5339..... \$21,505.23

FOR DEPARTMENT OF FINANCE, BUDGET AND BUSINESS:

Dept. of
finance,
budget and
business.

To create a revolving fund for the purchase and distribution of supplies, in accordance with section 38, chapter 7, Laws of 1921, payment for such supplies, including handling charges, to be made to the Director of Finance, Budget and Business for credit to the revolving fund herein created \$10,000.00

To drill a well, and for tank and equipment for use of the State School for the Blind and the State School for the Deaf at Vancouver, Washington \$14,500.00

FROM THE MOTOR VEHICLE FUND.

FOR THE RELIEF OF THE FOLLOWING INDIVIDUALS, FIRMS AND CORPORATIONS:

FRED HOBERECHT, refund of motorcycle license...	\$3.00	Fred Hoberecht.
WASHINGTON FINANCING COMPANY, refund of automobile dealers license.....	\$45.00	Washington Financing Co.
VIRGIL RAYLEY, trustee of revolving fund, to be paid upon delivery to the state auditor of assignment of claim.....	\$90.25	Virgil Rayley.
VALIMA SECURITIES CORPORATION, balance due for removal of gravel for highway department in 1931	\$50.00	Valima Securities Corporation.
MRS. FLOYD GEAR, damages to automobile.....	\$76.75	Mrs. Floyd Gear.
PACIFIC TEL. & TEL. Co., telephone charges to department of highways.....	\$14.17	Pacific Tel. & Tel. Co.
NORTH COAST CHEMICAL & SOAP WORKS, fixtures furnished department of highways, March 3, 1933	\$3.00	North Coast Chemical & Soap Works.
INTERNATIONAL HARVESTER Co., supplies furnished highway department, August 30, 1932.....	\$1.17	International Harvester Co.
TRANSPORT CORPORATION, material furnished highway department, July 22, 1932.....	\$14.07	Transport Corporation.
FIRESTONE TIRE & RUBBER Co., material furnished highway department, March 24, 1933.....	\$73.49	Firestone Tire & Rubber Co.
KELLY SPRINGFIELD TIRE Co., error in invoices, July 18, 1933	\$71.79	Kelly- Springfield Tire Co.
NORTH BEACH ASTORIA TRANSIT Co., freight charges on material furnished highway department, August 15, 1933.....	\$3.53	North Beach Astoria Transit Co.

Frank H. Mangis.	FRANK H. MANGIS, in full payment for material removed for purposes of State Road No. 2, December 23, 1932.....	\$8.07
Northern Pacific Railway Co.	NORTHERN PACIFIC RAILWAY Co., undercharge on freight for department of highways, July 24, 1933	\$7.13
James McCroskey.	JAMES McCROSKEY, damages to property by department of highways, August 21, 1933.....	\$5.40
H. M. Marriott.	H. M. MARRIOTT, in full payment of damages to property by department of highways, 1933....	\$30.00
Associated Oil Co.	ASSOCIATED OIL Co., gasoline furnished highway department, March 21, 1932.....	\$1.50
Union Oil Co.	UNION OIL Co., supplies furnished highway department, February 21, 1933.....	\$7.20
Robinson Sales Corporation.	ROBINSON SALES CORPORATION, supplies furnished highway department, February 9, 1933.....	\$11.94
Colyear Motor Sales Co.	COLYEAR MOTOR SALES Co., supplies furnished highway department, April 30, 1933.....	\$4.00
Standard Oil Co.	STANDARD OIL Co., gasoline furnished highway department, April 29, 1933.....	\$.88
Shell Oil Co.	SHELL OIL COMPANY, supplies furnished highway department, March 31, 1933.....	\$3.14
Union Oil Co.	UNION OIL Co., gasoline furnished highway department, November 7, 1932.....	\$5.88
A. S. Goss.	A. S. GOSS, Land Bank Commissioner of the Farm Credit Administration, overpayment of motor fuel tax	\$3.15
George W. Keith.	GEORGE W. KEITH, overpayment of license fees...	\$19.85
Star Brewery Co.	STAR BREWERY COMPANY, overpayment of license fees	\$248.85
Louis Allert.	LOUIS ALLERT, overpayment of license fees.....	\$16.50
L. W. Warner.	L. W. WARNER, overpayment of license fees.....	\$18.00
W. P. Bailey and Kate Bailey.	W. P. BAILEY AND KATE BAILEY, husband and wife, account of death of their son Quentin Bailey, killed by explosion of a dynamite cap alleged to have been left exposed by employees of the State. Such relief is subject to a complete release of all liability of the State of Washington, its agents and employees by the said W. P. Bailey and Kate Bailey, husband and wife...	\$1,000.00
United States government.	UNITED STATES GOVERNMENT, refund on tax paid on gasoline purchased for official use of the United States in the State of Washington....	\$43.97
S. A. Mocerli.	S. A. MOCERI, for overpayment of gasoline tax....	\$597.75
L. Romano Engineering Co.	L. ROMANO ENGINEERING COMPANY, for overpayment of gasoline tax.....	\$1,282.45

NORTHWESTERN CONSTRUCTION COMPANY, for overpayment of heavy duty trailer license fee.....	\$405.00	Northwestern Construction Co.
HARVEY HALL, for damages to personal automobile due to defective state highway, while in the service of the state.....	\$250.00	Harvey Hall.
WILLIAM SHELTON, for damages sustained through negligent operation of a truck owned by the state	\$300.00	William Shelton.
INEZ FERGUSON, for refund of tax on 1700 gallons of gasoline lost.....	\$85.00	Inez Ferguson.
CITY OF PORT ORCHARD, for damages to water system of the city of Port Orchard.....	\$1,127.00	City of Port Orchard.
D. P. SHREWSBERRY, for damage to crops and lands in construction of a state highway.....	\$1,000.00	D. P. Shrewsberry.
DOYLE WILLIAMS AND DOLLIE WILLIAMS, for injuries and damages sustained in collision with a state highway road drag and in full satisfaction of judgment for damages and costs against Willard Brown, an employee of the State of Washington	\$1,000.00	Doyle Williams and Dollie Williams.

FROM THE MOTOR VEHICLE FUND.

FOR JUDGMENTS:

Judgments.

JACOB GORSEK and THERESA GORSEK (Jacob Gorsek and Theresa Gorsek vs. the State of Washington, No. 15601).....	\$2,687.98
WALTER H. HODGE, RECEIVER OF DENNY CREEK MOUNTAIN LODGE, INC. (Denny Creek Mountain Lodge, Inc., a corporation, vs. the State of Washington, No. 12641).....	\$1,230.57
ALEX CUGINI (Alex Cugini vs. the State of Washington, No. 15726).....	\$722.93
PACIFIC STATES CONSTRUCTION Co. (Pacific States Construction Co. vs. the State of Washington, No. 15686)	\$8,461.78
U. S. FIDELITY AND GUARANTY Co. (United States Fidelity & Guaranty Company, a corporation, vs. the State of Washington, No. 15054).....	\$4,165.03

FROM THE PUBLIC SERVICE REVOLVING FUND.

CASCADE TRUCK Co. (Cascade Truck Company, a corporation, vs. the State of Washington, No. 15458)	\$19.40	Cascade Truck Co.
--	---------	-------------------

FOR THE RELIEF OF THE FOLLOWING INDIVIDUALS, FIRMS
AND CORPORATIONS:

Wilson Motor Co.	WILSON MOTOR Co., refund of gross revenue fees..	\$54.75
Elof Swanson.	ELOF SWANSON, refund for overpayment on gross revenue fees	\$78.46

FROM THE PARKS AND PARKWAY FUND.

Associated Oil Co.	ASSOCIATED OIL Co., supplies furnished State Parks Committee in previous biennium.....	\$63.78
-----------------------	---	---------

FROM THE GAME FUND.

G. B. Fore.	G. B. FORE, refund of game licenses over remitted to the State of Washington.....	\$175.00
Dorothy Fairweather.	DOROTHY FAIRWEATHER, over remittance on sale of game license	\$21.00

FROM THE ACCIDENT FUND.

John Frank.	JOHN FRANK, in lieu of Accident Fund Warrant No. 571905, issued June 15, 1928, to Mak Surina and endorsed to John Frank, cancelled by stat- ute of limitations.....	\$19.90
-------------	--	---------

FROM THE GENERAL FUND.

Ben Diebert.	BEN DIEBERT, in full settlement of injury and permanent disability caused by accident, De- cember 14, 1931.....	\$4,000.00
--------------	---	------------

FROM THE MEDICAL AID FUND.

Vetoed {	DR. WALTER F. HOFFMAN, witness fees, December 1, 1932	\$72.50
Witness Fees.	DR. W. L. ROSS, witness fees, June 14, 1932.....	\$25.00
	DR. C. F. EIKENBARY, witness fees, December 16, 1932	\$50.00
	DR. H. T. BUCKNER, services rendered September 23, 1932	\$50.00
	DR. SAMUEL C. SLOCUM, witness fees, 1931.....	\$15.00
	DR. L. A. GRIGG, services rendered, August 26, 1927	\$70.00
	THE REXALL DRUG COMPANY, supplies furnished Department of Labor and Industries.....	\$12.89
	DR. FREDERICK L. SCHEYER, for services to the De- partment of Labor and Industries.....	\$107.00

FROM THE FISHERIES FUND.

Martin Talus.	MARTIN TALUS, refund of license fee.....	\$10.00
Charles N. Perkins.	CHARLES N. PERKINS, refund of purse seine license fee, June 21, 1934.....	\$9.00
C. C. Hunt.	C. C. HUNT, tax improperly collected on fish.....	\$51.72

FOR THE STATE TREASURER:

Payment of office salaries from December 22, 1932 to January 11, 1933, for the following:

Snyder, G. R.....	\$151.07
Kurtz, Anne	66.13
Remington, Cecil G.....	66.13
Total	_____

\$283.33

Vetoed.

FOR THE DEPARTMENT OF FISHERIES:

Deficiency, bounties on seals.....	\$3,825.00
For repairs to State Salmon Hatcheries damaged or destroyed by flood condition.....	\$20,000.00

\$3,825.00

\$20,000.00

Dept. of fisheries.

FROM THE ACCIDENT FUND.

FOR FOX AND COMPANY, INC., and FRANK FOX *et al.*, judgment (Fox & Company, Inc., and Frank Fox *et al.*, vs. the State of Washington, No. 13187) ..

\$52.70

Fox and Company, Inc.

FROM THE UNIVERSITY OF WASHINGTON BUILDING FUND.

FOR THE UNIVERSITY OF WASHINGTON:

Material necessary for the construction and equipment of an Aero Dynamic Laboratory for the University of Washington.....

\$40,000.00

University of Washington.

(This appropriation shall be effective only in the event that all funds necessary for the payment of labor costs used in the construction of said laboratory be furnished by the Federal Government.)

FROM THE RECLAMATION REVOLVING FUND.

FOR THE DEPARTMENT OF CONSERVATION AND DEVELOPMENT:

Case of Washington vs. the State of Oregon, for the adjudication of the rights of the State of Washington and its citizens to the waters of the Walla Walla river for irrigation and other purposes, now pending in the Supreme Court of the United States, and to be used subject to the conditions and in the manner set forth in chapter 96 of the Session Laws of 1933, regular session

\$12,500.00

Dept. of conservation and development.

FROM THE STATE EMERGENCY RELIEF FUND.

FOR THE STATE AUDITOR:

To carry out the provisions of House Bill No. 158, section 9½ and House Bill No. 584, section 5.

Salaries and wages.....	\$23,400.00
Operations	15,320.00
Total	_____

\$38,720.00

State auditor.

Vetoed.	{	<p>FOR THE DEPARTMENT OF PUBLIC WELFARE: For salaries, wages and operations..... \$250,000.00 To be expended on State Parks.</p>	}
---------	---	---	---

FROM THE COLLEGE FUND.

State College of Washington.	<p>FOR THE STATE COLLEGE OF WASHINGTON: Power Plant, building, boiler and machinery and moving boilers \$169,500.00 (Being the reappropriation of the unexpended amounts of appropriations made for like pur- poses by the Legislature of 1933, page 867, chapter 190, Session Laws of 1933).</p>
------------------------------------	--

FROM THE MOTOR VEHICLE FUND.

State auditor.	<p>FOR THE STATE AUDITOR: To carry out the provisions of Senate Bill No. 340. Salaries, wages and operations..... \$7,500.00</p>
-------------------	---

FROM THE GENERAL FUND.

Commis- sioner of public lands.	<p>FOR THE COMMISSIONER OF PUBLIC LANDS: Cruising storm damaged and fire killed timber; and survey and platting of Quillayute Harbor \$11,500.00</p>
---------------------------------------	---

Dept. of licenses.	<p>FOR THE DEPARTMENT OF LICENSES: To carry out the provisions of Substitute Senate Bill No. 70. (Expenditures not to exceed fees collected).. \$25,000.00</p>
-----------------------	--

Real estate director.	<p>FOR THE REAL ESTATE DIRECTOR: Salaries, wages and operations..... \$8,000.00</p>
--------------------------	---

Dept. of agriculture.	<p>FOR THE DEPARTMENT OF AGRICULTURE: Salaries and wages..... \$40,850.00 Operations 17,200.00 Total \$58,050.00</p>
--------------------------	--

Vetoed.	{	<p>To carry out the provisions of House Concurrent Resolution No. 10..... \$800.00</p>	}
---------	---	---	---

Attorney general.	<p>FOR THE ATTORNEY GENERAL: For court costs and expenses in connection with Boundary determination between the States of Washington and Oregon; and other litigation. \$30,000.00</p>
----------------------	--

Vetoed.	{	<p>FOR THE STATE AUDITOR: To carry out the provisions of House Bill No. 582, section 24. Salaries and wages..... \$10,920.00 Operations 2,330.00 Total \$13,250.00</p>	}
---------	---	--	---

For audit of the State Liquor Control Board: Salaries, wages and operations.....	\$10,000.00	Audit of state liquor control board.
(This appropriation in addition to the provisions under Substitute Senate Bill No. 87).		
FOR DISTRIBUTION to "Firemen's Relief and Pension Funds" as provided by Senate Bill No. 77, <i>Provided</i> , That expenditures shall not exceed forty-five (45) per cent of receipts for tax on fire insurance premiums	\$140,000.00	Firemen's relief and pension funds.
FOR DISTRIBUTION to "Volunteer Firemen's Relief and Compensation Funds" as provided by House Bill No. 277, <i>Provided</i> , That expenditure shall not exceed ten (10) per cent of receipts for tax on fire insurance premiums	\$15,000.00	Volunteer firemen's relief and compensation fund.
FOR THE DEPARTMENT OF FINANCE, BUDGET AND BUSINESS: To carry out the provisions of Senate Bill No. 14.	\$25,000.00	Dept. of finance, budget, business.
FOR THE INSURANCE COMMISSIONER: To carry out the provisions of Senate Bill No. 161	\$15,000.00	Insurance commissioner.
FOR THE SUPREME COURT: For salaries of law clerks at not to exceed one hundred and fifty dollars (\$150.00) each per month	\$18,000.00	} Vetoed.
FOR THE WASHINGTON STATE PLANNING COUNCIL: Printing of maps and other publications of the Washington State Planning Council, other than the biennial report, receipts from sale of maps and publications to be paid into the General Fund of the State Treasury.....	\$2,000.00	
FOR THE CANAL COMMISSION: Salaries, wages and operations.....	\$16,783.00	Canal commission.
FOR THE CITY OF SEATTLE: Local Improvement Assessments, L. I. D. numbers 4559, 3795, 4648, 5036, 5363, 13102, 3345, 3355, 3507, 4519, 4546, 4995, 5199, 5231, 5302, 5307, 5346 and 5367.....	\$19,115.52	City of Seattle.
FOR THE CITY OF TACOMA: Local Improvement Assessments, L. I. D. numbers 4103, 4286 and 5616.....	\$2,138.84	City of Tacoma.
FOR THE CITY OF WENATCHEE: Local Improvement Assessment, L. I. D. number 145	\$116.92	City of Wenatchee.
FOR THE CITY OF SPOKANE: Local Improvement Assessments, L. I. D. numbers 1645 and 1856.....	\$77.24	City of Spokane.

City of Bellingham.	FOR THE CITY OF BELLINGHAM: Local Improvement Assessment, L. I. D. number 875		\$11.43
Benton county.	FOR BENTON COUNTY: Sunnyside Irrigation District..... Yakima-Benton Irrigation District... Total	\$2,252.59 244.18 —————	\$2,496.77
Cowlitz county.	FOR COWLITZ COUNTY: Diking Districts Nos. 5, 11 and 15.....		\$9,474.24
Wahkiakum county.	FOR WAHKIAKUM COUNTY: Diking District No. 1..... Diking Improvement District No. 4. Total	\$3,108.47 2,999.72 —————	\$6,108.19
Jefferson county.	FOR JEFFERSON COUNTY: Drainage District No. 1.....		\$273.93
Island county.	FOR ISLAND COUNTY: Drainage District No. 3.....		\$1,206.99
Kittitas county.	FOR KITTITAS COUNTY: Kittitas Reclamation District.....		\$3,695.90
Grays Harbor county.	FOR GRAYS HARBOR COUNTY: Drainage District No. 4.....		\$417.97
Pacific county.	FOR PACIFIC COUNTY: Diking District No. 1.....		\$12.10
Pend Oreille county.	FOR PEND OREILLE COUNTY: Diking District No. 2.....		\$226.27
Spokane county.	FOR SPOKANE COUNTY: Spokane Valley Irrigation District No. 10.....		\$86.20
Stevens county.	FOR STEVENS COUNTY: Fruitland Irrigation District.....		\$465.55
Okanogan county.	FOR OKANOGAN COUNTY: Wolf Creek Reclamation District... Whitstone Reclamation District... Total	\$1,663.39 5,140.52 —————	\$6,803.91
Yakima county.	FOR YAKIMA COUNTY: Outlook Irrigation District..... Yakima-Benton Irrigation District.. Total	\$193.16 555.79 —————	\$748.95
Snohomish county.	FOR SNOHOMISH COUNTY: Diking Improvement District No. 5.....		\$7,949.01
Skagit county.	FOR SKAGIT COUNTY: Diking Districts numbers 1, 5, 14, 15 and Drainage District number 15.....		\$1,147.47
Whatcom county.	FOR WHATCOM COUNTY: Drainage Districts numbers 1, 4, 5 and 7.....		\$233.49

FOR KING COUNTY:		King county.
Local Improvement Assessments under Commercial Waterway District No. 1.....	\$2,275.29	
Commercial Waterway District No. 2, and Drainage District No. 1...	11.53	
Drainage District No. 6.....	2,693.95	
Water District No. 14.....	38.16	
Total	<hr/>	\$5,018.93
FOR DONAHUE ROAD ACT ASSESSMENTS:		Donahue road act assessments. King county.
KING COUNTY:		
First Avenue South.....	\$220.43	
Fifteenth Avenue Northeast No. 20	5,761.17	
Maple Leaf Highway.....	1,045.40	
Vashon Highway	7.76	
Total	<hr/>	\$9,014.76
KITSAP COUNTY:		Kitsap county.
Eagle-Harbor—Fletcher Bay	\$315.42	
PIERCE COUNTY:		Pierce county.
Regents Park—Day Island.....	\$68.08	
SKAGIT COUNTY:		Skagit county.
Guemes Island Road No. 12.....	\$303.34	
WHATCOM COUNTY:		Whatcom county.
Lynden Road No. 26.....	\$10.08	
Blaine—Ferndale Extension No. 19	31.55	
Nooksack—Sumas No. 31.....	55.02	
Total	<hr/>	\$96.65
RELIEF:		
A. J. VAN TROJEN, in lieu of A. Y. P. E. Fund, Warrant No. 1617.....	\$10.00	Van Trojen.
VALVOLINE OIL Co., supplies furnished State Highway Patrol for previous biennium.....	\$22.50	Valvoline Oil Co.
WM. ROSS:		Wm. Ross.
Expenses for previous biennium.....	\$13.60	

FROM THE PARKS AND PARKWAY FUND.

FOR ADDITION TO DECEPTION PASS STATE PARK..... \$10,000.00

FROM THE PUBLIC SERVICE REVOLVING FUND.

FOR THE DEPARTMENT OF PUBLIC SERVICE:		Dept. of public service.
Salaries and wages.....	\$14,900.00	
Operations	9,350.00	
For regulation of motor vehicles:		
Salaries and wages.....	22,000.00	
Operations	27,000.00	
Total	<hr/>	\$73,250.00

Effective immediately.

SEC. 3. This act is necessary for the immediate preservation of public peace, health and safety, for the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the Senate March 14, 1935.

Passed the House March 14, 1935.

Approved by the Governor March 25, 1935, with the exception of the items which are vetoed.

CHAPTER 176.

[H. B. 158.]

DEPARTMENT OF PUBLIC WELFARE, FINANCE, BUSINESS AND BUDGET.

AN ACT relating to, and to promote efficiency, order and economy in the administration of the government of the state, prescribing the powers and duties of certain officers and departments, creating the department of public welfare and the department of finance, budget and business and the offices of director of public welfare and director of finance, budget and business and certain other offices connected therewith, abolishing the emergency relief administration, department of efficiency and department of business control, accepting the provisions of Federal legislation for old-age assistance and for aid in promoting child welfare, amending sections 2 and 3, chapter 7, Laws of 1921, as amended by chapter 18, Laws of 1925, chapter 270, Laws of 1927, chapter 115, Laws of 1929, and chapter 3, Laws of 1933 (secs. 10760 and 10761, Rem. Rev. Stat.), and declaring that the act shall take effect April 1, 1935.

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

SECTION 1. That section 2, chapter 7, Laws of 1921, as amended by chapter 18, Laws of 1925, chapter 270, Laws of 1927, chapter 115, Laws of 1929, and chapter 3, Laws of 1933 (sec. 10760, Rem. Rev. Stat.), be amended to read as follows:

Section 2. There shall be, and are hereby created, departments of the state government which

Amends § 2,
Laws of
1921, as
amended.

shall be known respectively as (1) the department of public service, (2) the department of public welfare, (3) the department of finance, budget and business, (4) the department of health, (5) the department of conservation and development, (6) the department of labor and industries, (7) the department of agriculture, (8) the department of licenses, (9) the department of fisheries, (10) the department of game, and (11) the department of highways, which departments shall be charged respectively with the execution, enforcement, and administration of such laws, and invested with such powers and required to perform such duties, as the legislature may provide.

Creation of new department of state government

SEC. 2. That section 3, chapter 7, Laws of 1921, as amended by chapter 18, Laws of 1925, chapter 270, Laws of 1927, chapter 115, Laws of 1929, and chapter 3, Laws of 1933 (sec. 10761, Rem. Rev. Stat.) be amended to read as follows:

Amends § 3, ch. 7, Laws of 1921, as amended.

Section 3. There shall be a chief executive officer of each of the departments of the state government created by this act, to be known respectively as, (1) the director of public service, (2) the director of public welfare, (3) the director of finance, budget and business, (4) the director of health, (5) the director of conservation and development, (6) the director of labor and industries, (7) the director of agriculture, (8) the director of licenses, (9) the director of fisheries, (10) the director of game, and (11) the director of highways; who, unless otherwise hereinafter specifically provided, shall be appointed by the governor, with the consent of the senate, and hold office at the pleasure of the governor: *Provided*, That if the senate be not in session when this act takes effect, and in case a vacancy occurs while the senate is not in session, the governor shall make a temporary appointment until the next meeting of the senate, when he shall

Department heads.

Appointed by governor with consent of senate.

present to the senate his nomination for the office. The director of public service, the director of public welfare, the director of finance, budget and business, the director of health, the director of conservation and development, the director of labor and industries, the director of agriculture, the director of licenses, the director of fisheries, and the director of highways shall each receive a salary of not to exceed four thousand dollars (\$4,000) per annum.

Compensation.

Dept. of public welfare.

Three divisions.

Director.

Compensation.

Cooperation with federal government.

"Social security."

SEC. 3. The department of public welfare shall be organized into, and consist of, three divisions, to be known respectively, as (1) the division of relief, (2) the division of child welfare and (3) the division of social security. The director of public welfare shall have charge and general supervision of the department, and shall receive a salary of not to exceed four thousand dollars (\$4,000) per annum. He shall have power to appoint and deputize such clerical and other assistants as may be necessary for the general administration of the department at a salary not to exceed two hundred dollars (\$200) per month. So long as provision is made by the Federal government for cooperation between the states and the United States in the administration of public relief and/or social security, no person shall be eligible for appointment to or hold the office of director of public welfare unless his appointment is acceptable to such Federal authority as is charged by law with the administration of, and the allotment of funds for, public relief and/or social security. The term "social security" shall be construed to include old-age assistance, old-age insurance, unemployment compensation, and all other similar methods of providing for economic security through social insurance.

SEC. 4. The director of public welfare shall appoint and deputize an assistant director to be known

as the supervisor of relief, who shall have charge and supervision of the division of relief, and have power, with the approval of the director, to appoint and employ such assistants and personnel as may be necessary to carry on the work of the division.

Supervisor
of relief.

Personnel.

SEC. 5. The director of public welfare shall appoint and deputize an assistant director to be known as the supervisor of child welfare, who shall have charge and supervision of the division of child welfare, and have power, with the approval of the director, to appoint and employ such assistants and personnel as may be necessary to carry on the work of the division.

Supervisor
of child
welfare.

SEC. 6. The director of public welfare shall appoint and deputize an assistant director to be known as the supervisor of social security, who shall have charge and supervision of the division of social security, and have power, with the approval of the director, to appoint and employ such assistants and personnel as may be necessary to carry on the work of the division.

Supervisor
of social
security.

SEC. 7. The director of public welfare shall have power, with the approval of the governor, to make such rules and regulations as may be necessary to carry out the functions and duties vested in the department of public welfare by this act.

Rules and
regulations.

He shall have the power and it shall be his duty, through and by means of the division of relief:

Powers and
duties of
director.

(1) To exercise all the powers and perform all the duties now vested in, and required to be performed by, the emergency relief administration, the emergency relief commission and the director of emergency relief administration, under chapter 8, Laws of 1933, and such powers and duties as may be conferred in respect of the administration of relief by any amendments, extensions or modifications thereof or substitutions therefor.

Emergency
relief admin-
istration.

Supervision
and control
of public
relief.

(2) To supervise and control the administration of public relief and the expenditure of all funds therefor whether derived from state or Federal sources or from any other source whatsoever and to exercise for the state all such powers and perform all such duties as may be devolved upon it by Federal legislation relating to public relief and providing for state and Federal cooperation in respect thereof.

Other
powers and
duties.

(3) To exercise such other powers and perform such other duties as may be prescribed by law.

Powers
through
division of
child
welfare.

SEC. 8. The director of public welfare shall have the power and it shall be his duty, through and by means of the division of child welfare:

Exercise
powers and
duties of
director of
business
control.
Ch. 192,
Laws of
1933.

(1) To exercise all the powers and perform all the duties now vested in, and required to be performed by, the director of business control, through and by means of the division of child welfare, under chapter 172, Laws of 1933, and all acts amendatory thereof or supplementary thereto.

Supervision
and control
of child wel-
fare work.

(2) To supervise and control the administration of child welfare work and the expenditure of funds therefor whether derived from state or Federal sources or from any source whatsoever and to exercise for the state all such powers and perform all such duties as may be devolved upon it by Federal legislation relating to maternal aid and aid to dependent, crippled and under-privileged children, except such powers and duties as are vested in the department of health, and providing for state and Federal cooperation in respect thereof.

Federal
sources.

(3) To exercise such other powers and perform such other duties as may be prescribed by law.

Other
powers and
duties.

Division of
social
security.

SEC. 9. The director of public welfare shall have the power and it shall be his duty, through and by means of the division of social security:

(1) To exercise all the powers and perform all the duties now vested in, and required to be per-

formed by, any state officer, department or agency in respect of the administration of old-age assistance or old-age insurance, unemployment compensation or other similar form of social security under existing statutes of this state or under any statutes appertaining thereto which may hereafter be enacted, except such duties as are now vested in and required to be performed in relation thereto by the state treasurer, state auditor, state racing commission, state athletic commission and state liquor control board.

Administra-
tion of old-
age insur-
ance, unem-
ployment
compensa-
tion, etc.

(2) To supervise and control the administration of all measures for social security and the expenditure of funds therefor whether derived from state or federal sources or from any other source whatsoever and to exercise for the state all such powers and perform all such duties as may be devolved upon it by federal legislation providing for state and federal cooperation in the administration of means of effectuating social security.

Supervise
and control
of measures
and expendi-
ture of
funds.

(3) To exercise such other powers and perform such other duties as may be prescribed by law.

Other
powers and
duties.

SEC. 9½. That an annual audit of said department of public welfare shall be made by the state auditor and/or his duly authorized deputies. Upon the completion of said audit by the state auditor, a detailed report of the same shall be printed and made available to any citizen requesting a copy thereof in writing to the state auditor.

Annual audit
by state
auditor.

SEC. 10. The state hereby accepts the provisions of such legislation as may be enacted by the Congress of the United States providing for the allotment of funds to the state for old-age assistance, and aid to dependent children, and if the legislature shall not be in session when such legislation is finally enacted by Congress acceptance of the provisions thereof may be made by the governor to

State accepts
provisions
of congress
enactments.

be effective until the close of the next succeeding session of the legislature.

Dept. of
finance,
budget,
business.

Five
divisions.

Director.

Salary.

Assistants.

SEC. 11. The department of finance, budget and business shall be organized into, and consist of, five divisions, to be known respectively as, (1) the division of banking, (2) the division of savings and loan associations, (3) the division of budget, (4) the division of public institutions and (5) the division of purchasing. The director of finance, budget and business shall have charge and general supervision of the department, and shall receive a salary of not to exceed four thousand dollars (\$4,000) per annum. He shall have power to appoint and deputize such clerical and other assistants as may be necessary for the general administration of the department.

Supervisor
of banking.

Eligibility
for appoint-
ment.

SEC. 12. The director of finance, budget and business shall appoint and deputize an assistant director to be known as the supervisor of banking, who shall have charge and supervision of the division of banking, and have power, with the approval of the director, to appoint and employ such assistants and personnel as may be necessary to carry on the work of the division. No person shall be eligible for appointment as supervisor of banking unless he is, and for at least two years prior to his appointment has been, a citizen of the United States and a resident of this state, and has had at least two years' practical experience in banking or trust company business; nor if he is interested in any bank or trust company as director, officer or stockholder.

Supervisor
of savings
and loan as-
sociations.

SEC. 13. The director of finance, budget and business shall appoint and deputize an assistant director to be known as the supervisor of savings and loan associations, who shall have charge and supervision of the division of savings and loan associations, and have power, with the approval of the

director, to appoint and employ such assistants and personnel as may be necessary to carry on the work of the division. No person shall be eligible for appointment as supervisor of savings and loan associations unless he is, and for at least two years prior to his appointment has been, a citizen of the United States and a resident of this state, and has had at least two years' practical experience in savings and loan employment, examination or supervision.

Personnel.

Eligibility.

SEC. 14. The director of finance, budget and business shall appoint and depute an assistant director to be known as the supervisor of budget, who shall have charge and supervision of the division of budget, and have power, with the approval of the director, to appoint and employ such assistants and personnel as may be necessary to carry on the work of the division.

Supervisor of budget.

Personnel.

SEC. 15. The director of finance, budget and business shall appoint and depute an assistant director to be known as the supervisor of public institutions, who shall have charge and supervision of the division of public institutions, and have power, with the approval of the director, to appoint and employ such assistants and personnel as may be necessary to carry on the work of the division.

Supervisor of public institutions.

SEC. 16. The director of finance, budget and business shall appoint and depute an assistant director to be known as the supervisor of purchasing, who shall have charge and supervision of the division of purchasing and have power, with the approval of the director, to appoint and employ such assistants and personnel as may be necessary to carry on the work of the division.

Supervisor of purchasing.

SEC. 17. The director of finance, budget and business shall have the power and it shall be his duty, through and by means of the division of banking:

Powers and duties through division of banking.

(1) To exercise all the powers and perform all

Taking over of director of efficiency's duties.

the duties relating to banks and banking now vested in, and required to be performed by the director of efficiency, through and by means of the division of banking.

Other powers and duties.

(2) To exercise such other powers and perform such other duties as may be prescribed by law.

Powers and duties through division of savings and loan associations.

SEC. 18. The director of finance, budget and business shall have the power and it shall be his duty, through and by means of the division of savings and loan associations:

Director of efficiency.

(1) To exercise all the powers and perform all the duties relating to savings and loan associations now vested in, and required to be performed by, the director of efficiency, through and by means of the division of banking, and to exercise all the powers and perform all the duties now vested in, and required to be performed by, the supervisor of savings and loan associations as constituted under chapter 183, Laws of 1933.

Ch. 183, Laws of 1933.

Other powers and duties.

(2) To exercise such other powers and perform such other duties as may be prescribed by law.

Powers and duties through division of budget.

SEC. 19. The director of finance, budget and business shall have the power and it shall be his duty, through and by means of the division of budget:

Director of efficiency.

(1) To exercise all the powers and perform all the duties now vested in, and required to be performed by, the director of efficiency, except those relating to banks and banking, to savings and loan associations and to the sale or exchange of personal property belonging to the state or any office, department or institution thereof.

Other powers and duties.

(2) To exercise such other powers and perform such other duties as may be prescribed by law.

Division of public institutions.

SEC. 20. The director of finance, budget and business shall have the power and it shall be his

duty, through and by means of the division of public institutions:

(1) To exercise all the powers and perform all the duties now vested in, and required to be performed by, the director of business control, except those which are by this act vested in, and required to be performed by, the division of child welfare of the department of public welfare and by the division of purchasing of the department of finance, budget and business.

Director of
business
control.

SEC. 21. The director of finance, budget and business shall have the power and it shall be his duty, through and by means of the division of purchasing:

Division of
purchasing.

(1) To exercise all the powers and perform all the duties now vested in, and required to be performed by, the division of purchasing of the department of business control.

Exercise of
duties now
in depart-
ment of
business
control.

(2) To exercise all the powers and perform all the duties relating to the sale or exchange of personal property belonging to the state or any office, department or institution thereof, now vested in, and required to be performed by, the department of business control and the department of efficiency.

Sale and
exchange of
personal
property.

(3) To exercise such other powers and perform such other duties as may be prescribed by law.

Other
powers and
duties.

SEC. 22. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect on April 1, 1935, on which date all duties heretofore performed and all powers vested in the emergency relief administration, the department of efficiency and the department of business control, through and by means of the various officers, agencies or divisions thereof, shall devolve, through and by means of the respective divisions thereof, upon the departments created by this act.

Date of
effect.

Abolishment of existing departments.

SEC. 23. As of April 1, 1935, the emergency relief administration, the emergency relief commission, the office of director of emergency relief administration and the department of efficiency and department of business control, together with all divisions thereof, are hereby abolished but the abolishment of such offices, commissions, departments and divisions shall not in any way affect the character or scope of the powers and duties conferred by the statutes whereby such offices, commissions, departments and divisions were created; nor shall the abolishment of said offices, commissions, departments and divisions affect the validity of any act done or performed by any officer thereof prior to April 1, 1935: *Provided*, That the incumbents of the offices, commissions, departments and divisions affected by this act may after said date continue to hold office and validly perform any act required of them by law pending the organization of the departments and divisions created by this act, and the appointment and qualification of officers thereof.

Validity of acts prior to April 1, 1935.

Holding of office by incumbents.

Surrender of files to new divisions.

SEC. 24. Upon the organization of the departments and divisions created by this act, and the appointment and qualification of officers thereof, all books, papers, documents, records, data, files, all other equipment and property belonging to the offices, commissions, departments and divisions abolished by this act, together with pending business in any way pertaining to such offices, commissions, departments and divisions, shall be delivered, transferred and surrendered to the proper department and division as provided in this act. If any question shall arise as to the proper disposition of such books, papers, documents, records, data, files, equipment, property or pending business, the matter shall be referred to the governor for determination.

Determination of questions by governor.

Partial invalidity.

SEC. 25. If any section, clause or part of this act shall be adjudged to be invalid or unconstitu-

tional for any reason, such adjudication shall not affect the remaining portions of the act.

SEC. 26. All acts and parts of acts in conflict herewith are hereby repealed.

Repeal of
conflicting
acts.

Passed the House February 28, 1935.

Passed the Senate March 8, 1935.

Approved by the Governor March 25, 1935.

CHAPTER 177.

[H. B. 231.]

FAIR BUSINESS COMPETITION.

AN ACT relating to the sale of certain articles and commodities, providing protection for trade mark owners, distributors and the public against injurious and uneconomic practices in the distribution of articles and commodities of standard quality under a distinguished trade mark, brand or name, prescribing penalties, and declaring that this act shall take effect immediately.

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

SECTION 1. The purpose of this act is to assist in the establishment of fair business competition and the elimination of certain misleading and unsound business practices which have lowered wages and placed thousands of small dealers and shopkeepers in a precarious financial condition. It is enacted as a means of affording some relief to storekeepers and their employees during the prevalent economic depression, to assist in preventing bankruptcies with their incidental economic losses and to enable such storekeepers to increase the wages of their employees in such a manner as will reflect an equitable adjustment to variations in the costs of living.

Purpose
of act.

Definitions :

SEC. 2. The following terms, as used in this act, are hereby defined as follows:

"Producer."

"Producer" means grower, baker, maker, manufacturer or publisher;

"Commodity."

"Commodity" means any subject of commerce;

"Person."

"Person" means an individual, corporation, partnership or association.

Contract not in violation.

SEC. 3. No contract relating to the sale or resale of a commodity which bears the trade mark, brand, or name of the producer or owner of such commodity and which is in fair and open competition with commodities of the same general class produced by others, shall be deemed in violation of any of the laws of the State of Washington by reason of the following provisions which may be contained in such contract:

Provisions contained in contract.

(1) That the buyer will not resell such commodity except at the price stipulated by the vendor;

(2) That the producer's vendee require in delivery from his vendee an agreement that his vendee will not, in turn, resell except at the price stipulated by the producer or producer's vendee.

Such provisions in any contract shall be deemed to contain or imply conditions that such commodity may be resold without reference to such agreement in the following cases:

(a) In closing out the owner's stock for the purpose of discontinuing any such commodity;

(b) When the goods are damaged or deteriorated in quality, and notice is given to the public thereof;

(c) By any officer acting under the orders of any court.

Advertising and selling for less than price in contract.

SEC. 4. Wilfully and knowingly advertising, offering for sale or selling any commodity at less than the price stipulated in any contract entered into pursuant to the provisions of section 3 of this act, whether the person so advertising, offering for

sale or selling is or is not a party to such contract shall constitute unfair competition which may be enjoined by a suit in equity at the instance of any person injured thereby, or subject the offender to an action at law for damages, brought by any person injured thereby.

Damages.

SEC. 5. None of the provisions of this act shall be construed to authorize or apply to any contract or agreement between producers, or between wholesalers, or between retailers as to sale or resale prices.

Provisions not applicable.

SEC. 6. If any provision of this act is adjudged to be unconstitutional or void, such adjudication shall not affect the remaining portions of this act, but all such remaining portions shall remain in full force and effect.

Partial invalidity.

SEC. 7. This act is necessary for the immediate preservation of the public peace, health and safety, and shall take effect immediately and shall continue in effect until the first day of July, 1937.

Date of effect and duration of act.

Passed the House March 8, 1935.

Passed the Senate March 6, 1935.

Approved by the Governor March 25, 1935.

CHAPTER 178.

[H. B. 513.]

PERSONAL NET INCOME TAX.

AN Act relating to taxation; providing revenues for support of the state government by means of taxes with respect to the income of residents of the state and fiduciaries, for the privilege of receiving income therein while enjoying the protection of its laws; providing for the assessment, collection and distribution of such taxes; defining the powers and duties of certain officers in connection therewith; prescribing penalties; making an appropriation, and repealing all acts and parts of acts in conflict therewith, and declaring an emergency.

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

Definitions:

SECTION 1. For the purposes of this act, unless otherwise required by the context:

"Commission."

(a) The term "commission" means the tax commission of the State of Washington;

"Taxpayer."

(b) The term "taxpayer" includes any individual or fiduciary subject to the tax imposed by this act;

"Individual."

(c) The term "individual" means a natural person;

"Fiduciary."

(d) The term "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator or any person, whether individual or corporate, acting in any fiduciary capacity for any person, trust or estate;

"Resident."

(e) The term "resident" applies only to individuals and includes, for the purpose of determining liability to the tax imposed by this act with reference to the income of any income year, any individual domiciled in the State of Washington and any other individual who maintains a permanent place of abode within the state or spends in the aggregate more than six months of the income year within the state;

(f) The term "income year" means the calendar year or the fiscal year ending during such calendar year upon the basis of which the net income is computed under this act. Income year includes, in the case of a return made for a fractional part of a year under the provisions of this act and under regulations prescribed by the commission, the period for which such return is made;

"Income year."

(g) The term "fiscal year" means an accounting period of twelve months ending the last day of any month other than December;

"Fiscal year."

(h) The term "paid," for the purposes of the deductions under this act, means "paid or accrued" or "paid or incurred," and the terms "paid or incurred" and "paid or accrued" shall be construed according to the method of accounting upon the basis of which the net income is computed under this act;

"Paid."

The term "received," for the purpose of computing net income under this act, means "received or accrued," and the term "received or accrued" shall be construed according to the method of accounting upon the basis of which net income is computed under this act;

"Received."

(i) The term "foreign country" means any jurisdiction other than one embraced within the United States. The term "United States," when used in a geographical sense, includes the states and territories of Alaska and Hawaii, the District of Columbia and the possessions of the United States;

"Foreign country."

(j) The term "dividend" means any distribution made by a corporation out of its earnings or profits to its shareholders or members whether in cash or in other property of the corporation;

"Dividend."

(k) The term "trade or business" includes the performance of the functions of a public office.

"Trade or business."

SEC. 2. There shall be levied, collected and paid to the state for each income year by every resident of the State of Washington for the privilege of re-

Levying of income tax.

ceiving income therein while enjoying the protections of its laws—

Normal tax.

(a) A normal tax with respect to his income at the rate of three per cent of the amount of the net income in excess of the credits against net income as provided in sections 9 and 10;

Surtax.

(b) A surtax with respect to his income at the rate of four per cent of all surtax net income in excess of \$4,000.

“Surtax net income.”

SEC. 3. As used in section 2, the term “surtax net income” means the amount of the net income in excess of the credits against net income provided in section 10.

Date of computing first tax.

SEC. 4. The first tax payable under this act shall be computed upon income for the calendar year ending December 31, 1935, or for any fiscal year ending during such calendar year.

“Net income.”

SEC. 5. “Net income” means the gross income computed under section 6 less the deductions allowed by section 7.

“Gross income.”

SEC. 6. (a) “Gross income” includes gains, profits and income derived from salaries, wages or compensation for personal service, of whatever kind and in whatever form paid, or from professions, vocations, trades, businesses, commerce, or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in such property; also, from interest, rent, dividends, securities, or the transaction of any business carried on for gain or profit, or gains or profits and income derived from any source whatever;

Exemptions.

(b) The following items shall not be included in gross income and shall be exempt from taxation under this act:

Amounts received under a life insurance contract. By reason of death.

(1) Amounts received under a life insurance contract paid by reason of the death of the insured, whether in a single sum or otherwise (but if such

amounts are held by the insurer, under an agreement to pay interest thereon, the interest payments shall be included in gross income);

(2) Amounts received (other than amounts paid by reason of the death of the insured and interest payments on such amounts and other than amounts received as annuities) under a life insurance or endowment contract, but if such amounts (when added to amounts received before the income year under such contract) exceed the aggregate premiums or consideration paid (whether or not paid during the income year) then the excess shall be included in gross income. Amounts received as an annuity under an annuity or endowment contract shall be included in gross income; except that there shall be excluded from gross income the excess of the amount received in the income year over an amount equal to three per cent of the aggregate premiums or consideration paid for such annuity (whether or not paid during such year), until the aggregate amount excluded from gross income under this act in respect of such annuity equals the aggregate premiums or consideration paid for such annuity. In the case of a transfer for a valuable consideration, by assignment or otherwise, of a life insurance, endowment, or annuity contract, or any interest therein, only the actual value of such consideration and the amount of the premiums and other sums subsequently paid by the transferee shall be exempt from taxation under paragraph 1 or this paragraph;

Endowment contract.

Amounts under annuity.

Transfer of insurance, endowment, annuity.

(3) The value of property acquired by gift, bequest, devise or inheritance (but the income from such property shall be included in gross income);

Gift.

(4) Interest upon the obligations of the United States or its possessions, agencies or instrumentalities which is or shall be exempt from state taxation by Federal law;

Interest upon obligations of U. S.

Amounts through accident or health insurance.

(5) Amounts received through accident or health insurance or under workmen's compensation acts as compensation for personal injuries or sickness, plus the amount of any damages received whether by suit or agreement on account of such injuries or sickness;

Minister of gospel's home.

(6) The rental value of a dwelling house and appurtenances thereof furnished to a minister of the gospel as part of his compensation;

Compensation from U. S.

(7) Salaries, wages, pensions and other compensation received from the United States by officials, employees or veterans thereof which are or shall be exempt from state taxation by Federal law;

Stock dividends.

(8) Stock dividends of a corporation distributed to its own stockholders.

Use of inventories.

(c) Whenever in the opinion of the commission the use of inventories is necessary in order clearly to determine the income of any taxpayer, inventories shall be taken by such taxpayer upon such basis as the commission may prescribe as conforming as nearly as may be to the best accounting practice in the trade or business and as most clearly reflecting the income.

Deductions.

SEC. 7. In computing net income there shall be allowed as deductions:

Expenses of business.

(a) All the ordinary and necessary expenses paid or incurred during the income year in carrying on any trade or business, including a reasonable allowance for salaries or other compensation for services actually rendered; traveling expenses (including the entire amount expended for meals and lodging) while away from home in the pursuit of a trade or business; and rentals or other payments required to be made as a condition to the continued use or possession, for purposes of the trade or business, of property to which the taxpayer has not taken or is not taking title or in which he has no equity;

(b) All interest paid or accrued within the income year on indebtedness, except on indebtedness incurred or continued to purchase or carry obligations the interest upon which is wholly exempt from the taxes imposed by this act;

Interest on indebtedness.

(c) Taxes paid or accrued within the income year imposed by the authority of the United States or any of its possessions or of any state, territory or District of Columbia, or of any foreign country; except inheritance taxes, Federal estate taxes, estate taxes of this or any other state, gift taxes of this or any other state and except taxes imposed by this act and taxes assessed for local benefits of a kind tending to increase the value of the property assessed; but this paragraph shall not exclude the allowance as a deduction of so much of such taxes for local benefits as is properly allocable to maintenance or interest charges;

Taxes paid or accrued by authority of U. S. or possessions.

(d) Losses sustained during the income year and not compensated for by insurance or otherwise:

Losses during year.

(1) If incurred in trade or business; or

(2) If incurred in any transaction entered into for profit, though not connected with the trade or business; or

(3) Of property not connected with the trade or business, if the loss arises from fires, storms, shipwreck or other casualty, or from theft.

(e) Losses from wagering transactions shall be allowed only to the extent of the gains from such transactions;

Losses from wagering transactions.

(f) The basis for determining the amount of deduction for losses sustained to be allowed, under subsection (d) shall be the adjusted basis provided in section 22 for determining the loss from the sale or other disposition of property;

Basis for determining amount of deduction.

(g) Losses from the sales or exchanges of capital assets shall be allowed only to the extent provided in section 26;

Losses from sales or exchanges of capital assets.

Debts ascer-
tained
worthless.

(h) Debts ascertained to be worthless and charged off within the income year (or in the discretion of the commission, a reasonable addition to a reserve for bad debts); and when satisfied that a debt is recoverable only in part, the commission may allow such debt, in an amount not in excess of the part charged off within the income year, as a deduction;

Property.

(i) A reasonable allowance for the exhaustion, wear and tear of property used in the trade or business, including a reasonable allowance for obsolescence. In the case of property held by one person for life with remainder to another person, the deduction shall be computed as if the life tenant were the absolute owner of the property and shall be allowed to the life tenant. In the case of property held in trust the allowable deduction shall be apportioned between the income beneficiaries and the trustee in accordance with the pertinent provisions of the instrument creating the trust, or, in the absence of such provisions, on the basis of the trust income allocable to each;

Natural
deposits.

(j) In the case of mines, oil and gas wells, other natural deposits, and timber, a reasonable allowance for depletion and for depreciation of improvements, according to the peculiar conditions in each case; such reasonable allowance in all cases to be made under rules and regulations to be prescribed by the commission. In any case in which it is ascertained as a result of operations or of development work that the recoverable units are greater or less than the prior estimate thereof, then such prior estimate (but not the basis for depletion) shall be revised and the allowance under this subsection for subsequent income years shall be based upon such revised estimate. In the case of leases the deduction shall be equitably apportioned between the lessor and lessee. In the case of property held by one

Case of
leases.

person for life with remainder to another person, the deduction shall be computed as if the life tenant were the absolute owner of the property and shall be allowed to the life tenant. In the case of property held in trust the allowable deduction shall be apportioned between the income beneficiaries and the trustee in accordance with the pertinent provisions of the instrument creating the trust, or, in the absence of such provisions, on the basis of the trust income allocable to each;

Property.

(k) The basis upon which depletion, exhaustion, wear and tear, and obsolescence are to be allowed in respect of any property shall be as provided in section 25:

Basis upon which depletion, wear, etc., allowed.

(1) Contributions or gifts made within the income year to or for the use of:

Gifts; and contribution:

(1) The United States, any state, territory or any political subdivision thereof or the District of Columbia for exclusively public purposes;

United States.

(2) A corporation, or trust, or community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation;

Organizations for special purposes.

(3) The special fund for vocational rehabilitation authorized by section 12 of the world war veterans' act, 1924;

Special fund for vocational rehabilitation.

(4) Posts or organizations of war veterans, or auxiliary units or societies of any such posts or organizations, if such posts, organizations, units, or societies are organized in the United States or any of its possessions, and if no part of their net earn-

War veteran organizations.

ings inures to the benefit of any private shareholder or individual; or

Fraternal society.

(5) A fraternal society, order, or association, operating under the lodge system, but only if such contributions or gifts are to be used exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals;

15% of Taxpayer's net income.

To an amount which in all the above cases combined does not exceed fifteen per cent of the taxpayer's net income as computed without the benefit of this subsection. Such contributions or gifts shall be allowable as deductions only if verified under rules and regulations prescribed by the commission;

Pension trusts by employers.

(m) An employer establishing or maintaining a pension trust to provide for the payment of reasonable pensions to his employees (if such trust is exempt from tax under section 32 relating to trust created for the exclusive benefit of employees) shall be allowed as a deduction (in addition to the contributions to such trust during the income year to cover the pension liability accruing during the year, allowed as a deduction under subsection (a) of this section) a reasonable amount transferred or paid into such trust during the income year in excess of such contributions, but only if such amount—

Exception.

(1) Has not theretofore been allowable as a deduction, and

Apportioned in equal parts.

(2) Is apportioned in equal parts over a period of ten consecutive years beginning with the year in which the transfer or payment is made.

If exceeds 90% of net income.

If in the income year and in each of the ten preceding income years the amount of the contributions or gifts described in subsection (1), plus the amount of the income taxes paid during such year in respect of preceding income years, exceeds ninety per cent of the taxpayer's net income for each such year as computed without the benefit of subsection (1), then

the fifteen per cent limit imposed by such subsection shall not be applicable.

SEC. 8. (a) In computing net income no deduction shall in any case be allowed in respect of—

(1) Personal, living, or family expenses;

(2) Any amount paid out for new buildings or for permanent improvements or betterments made to increase the value of any property or estate;

(3) Any amount expended in restoring property or in making good the exhaustion thereof for which an allowance is or has been made;

(4) Premiums paid on any life insurance policy covering the life of any officer or employee, or of any person financially interested in any trade or business carried on by the taxpayer, when the taxpayer is directly or indirectly a beneficiary under such policy;

(5) Any amount otherwise allowable as a deduction which is allocable to one or more classes of income other than interest (whether or not any amount of income of that class or classes is received or accrued) wholly exempt from the taxes imposed by this title; or

(6) Loss from sales or exchanges of property, directly or indirectly, (A) between members of a family, or (B) except in the case of distributions in liquidation, between an individual and a corporation in which such individual owns, directly or indirectly, more than fifty per cent in value of the outstanding stock. For the purpose of this paragraph—(C) an individual shall be considered as owning the stock owned, directly or indirectly, by his family; and (D) the family of an individual shall include only his brothers and sisters (whether by the whole or half blood), spouse, ancestors, and lineal descendants;

(b) Amounts paid under the laws of any state, territory, District of Columbia, possession of the United States, or foreign country as income to the

No deductions in computing net income: Personal and family expenses, improvements.

Restoring property.

Premiums on life insurance policy.

Exemption.

Loss from sales or exchanges of property.

holder of a life or terminable interest acquired by gift, bequest, or inheritance shall not be reduced or diminished by any deduction for shrinkage (by whatever name called) in the value of such interest due to the lapse of time, nor by any deduction allowed by this act (except the deductions provided for in subsections (i) and (j) of section 7) for the purpose of computing the net income of an estate or trust but not allowed under the laws of such state, territory, District of Columbia, possession of the United States, or foreign country for the purpose of computing the income to which such holder is entitled.

Not reduced by deduction for shrinkage.

Allowed for purpose of normal tax.

SEC. 9. There shall be allowed for the purpose of the normal tax, but not for the surtax, the following credits against the net income—

(a) The amount received as dividends from a corporation which is subject to taxation under a statute of this state imposing a tax upon corporations according to or measured by the net income thereof;

Dividends from a corporation.

(b) The amount received as interest upon obligations of the State of Washington or of any political subdivision thereof which is included in gross income under section 6;

Interest on obligations of state.

(c) Ten per cent of the amount of the earned net income, but not in excess of ten per cent of the amount of the net income;

10% amount of earned net income.

(d) For the purposes of this section—

(1) "Earned income" means wages, salaries, professional fees, and other amounts received as compensation for personal services actually rendered, but does not include any amount not included in gross income, nor that part of the compensation derived by the taxpayer for personal services rendered by him to a corporation which represents a distribution of earnings or profits rather than a reasonable allowance as compensation for services actually rendered. In the case of a tax-

"Earned income."

payer engaged in a trade or business in which both personal services and capital are material income—producing factors, a reasonable allowance as compensation for the personal services actually rendered by the taxpayer, not in excess of twenty per cent of his share of the net profits of such trade or business, shall be considered as earned income;

(2) “Earned income deductions” means such deductions as are allowed by section 7 for the purpose of computing net income, and are properly allocable to or chargeable against earned income; “Earned income deductions.”

(3) “Earned net income” means the excess of the amount of the earned income over the sum of the earned income deductions. If the taxpayer’s net income is not more than \$3,000, his entire net income shall be considered to be earned net income, and if his net income is more than \$3,000, his earned net income shall not be considered to be less than \$3,000. In no case shall the earned net income be considered to be more than \$14,000. “Earned net income.”

SEC. 10. There shall be allowed for the purposes of the normal tax and the surtax the following credits against net income: Allowing credits against net income.

(a) In the case of a single person, a personal exemption of \$1,000; or in the case of the head of a family or a married person living with husband or wife, a personal exemption of \$2,500. A husband and wife living together shall receive but one personal exemption. The amount of such personal exemption shall be \$2,500. If such husband and wife make separate returns, the personal exemption may be taken by either or divided between them; Single person.
Head of a family.
Husband and wife.

(b) \$400 for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer if such dependent person is under eighteen years of age or is incapable of self-support because mentally or physically defective; Person dependent on taxpayer.

(c) If the status of the taxpayer, in so far as it affects the personal exemption or credit for dependents, changes during the income year, the personal exemption and credit shall be apportioned, under rules and regulations prescribed by the commission, in accordance with the number of months before and after such change. For the purpose of such apportionment a fractional part of a month shall be disregarded unless it amounts to more than half a month in which case it shall be considered as a month.

Apportioning
of personal
exemption
and credit.

Computation
of net
income.

SEC. 11. The net income shall be computed upon the basis of the taxpayer's annual accounting period (fiscal year or calendar year, as the case may be) in accordance with the method of accounting regularly employed, in keeping the books of such taxpayer, but if no such method of accounting has been employed, or if the method employed does not clearly reflect the income, the computation shall be made in accordance with such method as in the opinion of the commission does clearly reflect the income. If the taxpayer's annual accounting period is other than a fiscal year, as defined in section 1 or if the taxpayer has no annual accounting period or does not keep books, the net income shall be computed on the basis of the calendar year.

Gross
income.

SEC. 12. The amount of all items of gross income shall be included in the gross income for the income year in which received by the taxpayer, unless, under methods of accounting permitted under section 11, any such amounts are to be properly accounted for as of a different period. In case of the death of a taxpayer there shall be included in computing net income for the taxable period in which falls the date of his death, amounts accrued up to the date of his death if not otherwise properly includible in respect of such period or a prior period.

Case of
death.

SEC. 13. The deductions and credits provided for in this act shall be taken for the income year in which "paid or accrued" or "paid or incurred," dependent upon the method of accounting upon the basis of which the net income is computed, unless in order to clearly reflect the income the deductions or credits should be taken as of a different period. In the case of the death of a taxpayer there shall be allowed as deductions and credits for the taxable period in which falls the date of his death, amounts accrued up to the date of his death if not otherwise properly allowable in respect of such period or a prior period.

Deductions and credits.

Case of death.

SEC. 14. (a) Under regulations prescribed by the commission, a person who regularly sells or otherwise disposes of personal property on the installment plan may return as income therefrom in any income year the proportion of the installment payments actually received in that year which the gross profit realized or to be realized when payment is completed, bears to the total contract price;

Selling and disposing of personal property.

(b) In the case (1) of a casual sale or other casual disposition of personal property (other than property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the income year), for price exceeding \$1,000, or (2) of a sale or other disposition of real property, if in either case the initial payments do not exceed thirty per cent of the selling price (or, in case the sale or other disposition was in an income year beginning prior to January 1, 1935, the percentage of the selling price prescribed in the law applicable to such year), the income may, under regulations prescribed by the commission, be returned on the basis and in the manner above prescribed in this section. As used in this section the term "initial payments" means the payments received in cash or property other than evidences of

Casual sale of property.

Real property.

"Initial payments."

indebtedness of the purchaser during the taxable period in which the sale or other disposition is made;

Installment
basis.

(c) If a taxpayer entitled to the benefits of subsection (a) elects for any income year to report his net income on the installment basis, then in computing his income for the year of change or any subsequent year, amounts actually received during any such year on account of sales or other dispositions of property made in any prior year shall not be excluded;

Gain or loss.

(d) If an installment obligation is satisfied at other than its face value or distributed, transmitted, sold, or otherwise disposed of, gain or loss shall result to the extent of the difference between the basis of the obligation and (1) in the case of satisfaction at other than face value or a sale or exchange—the amount realized, or (2) in the case of a distribution, transmission, or disposition otherwise than by sale or exchange—the fair market value of the obligation at the time of such distribution, transmission, or disposition. Any gain or loss so resulting shall be considered as resulting from the sale or exchange of the property in respect of which the installment obligation was received. The basis of the obligation shall be the excess of the face value of the obligation over an amount equal to the income which would be returnable were the obligation satisfied in full.

Not applic-
able to
transmission
at death of
installment
obligations.

This subsection shall not apply to the transmission at death of installment obligations if there is filed with the commission, at such time as it may by regulation prescribe, a bond in such amount and with such sureties as it may deem necessary, conditioned upon the return as income, by the person receiving any payment on such obligations, of the same proportion of such payment as would be returnable as income by the decedent if he had lived and had received such payment.

SEC. 15. In any case of two or more organizations, trades or businesses (whether or not incorporated, whether or not organized in the State of Washington, and whether or not affiliated) owned or controlled directly or indirectly by the same interests, the commission is authorized to distribute, apportion or allocate gross income or deductions between or among such organizations, trades or businesses if it determines that such distribution, apportionment or allocation is necessary in order to prevent evasion of taxes or clearly to reflect the income of any such organizations, trades or businesses.

Two or more organizations controlled by same interests.

SEC. 16. If a taxpayer changes his accounting period from fiscal year to calendar year, from calendar year to fiscal year, or from one fiscal year to another, the net income shall, with the approval of the commission, be computed on the basis of such new accounting period, subject to the provisions of section 17.

Changing of accounting period.

SEC. 17. (a) If a taxpayer, with the approval of the commission, changes the basis of computing net income from fiscal year to calendar year a separate return shall be made for the period between the close of the last fiscal year for which return was made and the following December 31. If the change is from calendar year to fiscal year, a separate return shall be made for the period between the close of the last calendar year for which return was made and the date designated as the close of the fiscal year. If the change is from one fiscal year to another fiscal year a separate return shall be made for the period between the close of the former fiscal year and the date designated as the close of the new fiscal year;

Approval of commission.

Separate returns.

(b) Where a separate return is made under subsection (a) on account of a change in the accounting period, and in all other cases where a separate return is required or permitted, by regulations pre-

scribed by the commission, to be made for a fractional part of a year, then the income shall be computed on the basis of the period for which separate return is made;

(c) If a separate return is made under subsection (a) on account of a change in the accounting period, the net income, computed on the basis of the period for which separate return is made, shall be placed on an annual basis by multiplying the amount thereof by twelve and dividing by the number of months included in the period for which the separate return is made. The tax shall be such part of the tax computed on such annual basis as the number of months in such period is of twelve months;

(d) The commission shall by regulations prescribe the method of applying the provisions of subsections (b) and (c) (relating to computing income on the basis of a short period, and placing such income on an annual basis) to cases where the taxpayer makes a separate return under subsection (a) on account of a change in the accounting period, and it appears that for the period for which the return is so made he has received earned income;

(e) In the case of a return made for a fractional part of a year, except a return made under subsection (a), on account of a change in the accounting period, the personal exemption and credit for dependents shall be reduced respectively to amounts which bear the same ratio to the full credits provided as the number of months in the period for which return is made bears to twelve months.

SEC. 18. (a) The following individuals shall each make under oath a return stating specifically the items of his gross income and the deductions and credits allowed under this act—

(1) Every individual having a net income for the income year of \$1,000 or over, if single, or if married and not living with husband or wife;

Individuals
making of a
return under
oath.

(2) Every individual having a net income for the income year of \$2,500 or over if married and living with husband or wife; and

(3) Every individual having a gross income for the income year of \$5,000 or over, regardless of the amount of his net income.

(b) If a husband and wife living together have an aggregate net income for the income year of \$2,500 or over, or an aggregate gross income for such year of \$5,000 or over—

(1) Each shall make such a return, or

(2) The income of each shall be included in a single joint return, in which case the tax shall be computed upon the aggregate income;

(c) If the taxpayer is unable to make his own return, the return shall be made by a duly authorized agent or by the guardian or other person charged with the care of the person or property of such taxpayer.

SEC. 19. Every fiduciary (except a receiver appointed by authority of law in possession of part only of the property of an individual) shall make under oath a return for any of the following individuals, estates, or trusts for which he acts, stating specifically the items of gross income thereof and the deductions and credits allowed under this act:

Making of a return by a fiduciary for following individuals:

(a) Every individual having a net income for the income year of \$1,000 or over, if single, or, if married, and not living with husband or wife;

(b) Every individual having a net income for the income year of \$2,500 or over, if married and living with husband or wife;

(c) Every individual having a gross income for the income year of \$5,000 or over, regardless of the amount of net income;

(d) Every estate or trust the net income of which for the income year is \$1,000 or over;

(e) Every estate or trust the gross income of which for the income year is \$5,000 or over regardless of the amount of net income;

(f) Every estate or trust of which any beneficiary is a non-resident alien.

SEC. 20. Under regulations of the commission a return made by one or two or more joint fiduciaries shall be sufficient compliance with the requirements of section 19. Such fiduciary shall make oath—

Oath.

(1) That he has sufficient knowledge of the affairs of the individual, estate or trust for which the return is made to enable him to make the return, and

(2) That the return is, to the best of his knowledge and belief, true and correct.

Subject to provisions of law.

SEC. 21. Any fiduciary required to make a return under this act shall be subject to all the provisions of law which apply to individuals.

Determining gain or loss.

SEC. 22. For the purpose of ascertaining the gain derived or loss sustained from the sale or other disposition of property, real, personal or mixed, the basis shall be determined in accordance with the provisions of section 113 of the "Federal revenue act of 1934," which are hereby referred to and incorporated for the purpose of this section with the same force and effect as though fully set forth herein;

"Federal revenue act of 1934."

(a) Except as otherwise provided in this section the gain from the sale or other disposition of property shall be the excess of the amount realized therefrom over the adjusted basis provided for determining gain and the loss shall be the excess of the adjusted basis provided for determining loss over the amount realized;

Excess of amount realized.

(b) In computing the amount of gain or loss under subdivision (a), proper adjustment shall be made for any expenditure, receipt, loss or other item properly chargeable to capital account;

Proper adjustment.

(c) The amount realized from the sale or other disposition of property shall be the sum of any money received plus the fair market value of the property (other than money) received;

(d) In the case of a sale or exchange the extent to which gain or loss determined under this section shall be recognized shall be determined under the provisions of section 23 of this act;

§ 23 of
the act.

(e) Nothing in this section shall be construed to prevent (in the case of property sold under contract providing for payment in installments) the inclusion in gross income of that portion of any installment payment representing gain or profit in the year in which such payment is received.

SEC. 23. Upon the sale or exchange of property the entire amount of gain or loss determined under section 22 shall be recognized with the exceptions provided for in section 112 of the "Federal revenue act of 1934" which are hereby referred to and incorporated with the same force and effect as though fully set forth herein.

Sale or
exchange.

In the case of installment sales the taxpayer may elect to proceed in the same manner provided in section 14 of this act, in which case the taxpayer shall account for profits on installments received subsequent to December 31, 1934, on sales made prior thereto. If the taxpayer elects to proceed otherwise, the transaction will be deemed to have been closed when the sale was made.

Installment
sales.

SEC. 24. In the case of property acquired in a manner prescribed in section 113 (a) (2) to section 113 (a) (14) of the "Federal revenue act of 1934," relating to property acquired by gift, or in trust, property transmitted at death, tax-free exchanges generally, involuntary conversion, wash sales of stock, etc., the basis shall be determined in accordance with the provisions of section 113 of the "Federal revenue act of 1934" which are hereby referred

Property
acquired in
manner
prescribed
in § 113,
"Federal
revenue act
of 1934."

to and incorporated with the same force and effect as though fully set forth herein.

Basis for allowing exhaustion wear, etc., on property.

SEC. 25. The basis upon which exhaustion, wear and tear, obsolescence, depreciation and depletion are to be allowed in respect of any property shall be the adjusted basis provided in sections 113 and 114 of the "Federal revenue act of 1934," which are, for the purposes of this section, hereby referred to and incorporated with the same force and effect as though fully set forth herein.

Capital asset.

SEC. 26. In the recognition of gain or loss upon the sale or exchange of a capital asset taxpayers under this act shall be controlled by the provisions of section 117 of the "Federal revenue act of 1934" pertaining to and limiting the amount of capital gains and losses.

Case of loss from sale of securities.

SEC. 27. (a) In the case of any loss claimed to have been sustained from any sale or other disposition of shares of stock or securities where it appears that within thirty days before or after the date of such sale or other disposition the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law), or has entered into a contract or option so to acquire, substantially identical stock or securities, then no deduction for loss shall be allowed under section 7 (d) (2) unless the claim is made by a dealer in stocks or securities and with respect to a transaction made in the ordinary course of his business;

(b) If the amount of stocks or securities acquired (or covered by the contract or option to acquire) is less than the amount of stock or securities sold or otherwise disposed of, then the particular shares of stock or securities, the loss from the sale or other disposition of which is not deductible, shall be determined under rules and regulations prescribed by the commission;

(c) If the amount of stock or securities acquired (or covered by the contract or option to acquire) is not less than the amount of stock or securities sold or otherwise disposed of, then the particular shares of stock or securities in the acquisition of which (or the contract or option to acquire which) resulted in the non-deductibility of the loss, shall be determined under rules and regulations prescribed by the commission.

SEC. 28. The tax imposed by this act upon individuals shall apply to the income of estates or of any kind of property held in trust including—

Tax applies to income of estates, or trust property:

(1) Income accumulated in trust for the benefit of unborn or unascertained persons or persons with contingent interests, and income accumulated or held for future distribution under the terms of the will or trust;

Inclusions:

(2) Income which is to be distributed currently by the fiduciary to the beneficiaries, and income collected by a guardian of an infant which is to be held or distributed as the court may direct;

(3) Income received by estates of deceased persons during the period of administration or settlement of the estate; and

(4) Income which, in the discretion of the fiduciary, may be either distributed to the beneficiaries or accumulated.

The tax shall be computed upon the net income of the estate or trust, and shall be paid by the fiduciary, except as provided in section 33 (relating to revocable trusts) and section 34 (relating to income for benefit of the grantor).

SEC. 29. The net income of the estate or trust shall be computed in the same manner and on the same basis as in the case of an individual, except that—

Net income of estate or trust.

(a) There shall be allowed as a deduction (in lieu of the deduction for charitable, etc., contribu-

Exceptions.

tions authorized by section 7 (1) any part of the gross income, without limitation, which pursuant to the terms of the will or deed creating the trust, is during the income year paid or permanently set aside for the purposes and in the manner specified in section 7 (1), or is to be used exclusively for religious, charitable, scientific, literary or educational purposes, or for the prevention of cruelty to children or animals, or for the establishment, acquisition, maintenance or operation of a public cemetery not operated for profit;

Additional deduction in computing net income.

(b) There shall be allowed as an additional deduction in computing the net income of the estate or trust the amount of the income of the estate or trust for its income year which is to be distributed currently by the fiduciary to the beneficiaries, and the amount of the income collected by a guardian of an infant which is to be held or distributed as the court may direct, but the amount so allowed as a deduction shall be included in computing the net income of the beneficiaries whether distributed to them or not. Any amount allowed as a deduction under this paragraph shall not be allowed as a deduction under subsection (c) of this section in the same or any succeeding income year;

Additional deduction.

(c) In the case of income received by estates of deceased persons during the period of administration or settlement of the estate, and in the case of income which, in the discretion of the fiduciary, may be either distributed to the beneficiary or accumulated, there shall be allowed as an additional deduction in computing the net income of the estate or trust the amount of the income of the estate or trust for its income year which is properly paid or credited during such year to any legatee, heir or beneficiary, but the amount so allowed as a deduction shall be included in computing the net income of the legatee, heir or beneficiary.

SEC. 30. (a) For the purpose of the normal tax and the surtax the estate or trust shall be allowed the same personal exemption as is allowed to a single person under section 10 (a) and if no part of the income of the estate or trust is included in computing the net income of any legatee, heir, or beneficiary, then, in addition, the same credits against net income for dividends and interest as are allowed by section 9;

Allowance
of credits
against
net income.

(b) If any part of the income of an estate or trust is included in computing the net income of any legatee, heir, or beneficiary, such legatee, heir, or beneficiary shall, for the purpose of the normal tax, be allowed as credits against net income, in addition to the credits allowed to him under sections 9 and 10, his proportionate share of such amounts of dividends and interest specified in section 9 as are, under this act, required to be included in computing his net income. Any remaining portion of such amounts specified in section 9 shall, for the purpose of the normal tax, be allowed as credits to the estate or trust.

Inclusion of
proportion-
ate share
of such
amounts
of dividends
and interest.

SEC. 31. If the taxable year of a beneficiary is different from that of the estate or trust, the amount which he is required, under section 29(b), to include in computing his net income, shall be based upon the income of the estate or trust for any income year of the estate or trust ending within his income year.

Amount
based on
income of
estate or
trust.

SEC. 32. A trust created by any employer as a part of a stock bonus, pension, or profit-sharing plan for the exclusive benefit of some or all of his employees, to which contributions are made by such employer, or employees, or both, for the purpose of distributing to such employees the earnings and principal of the fund accumulated by the trust in accordance with such plan, shall not be taxable under section 28, (but the amount actually distributed or made available to any distributor shall be taxable to

Trust or
profit-shar-
ing plan
exempt
under § 28.

Distributees
allowed
as credits.

him in the year in which so distributed or made available to the extent that it exceeds the amounts so paid by him). Such distributees shall, for the purpose of the normal tax, be allowed as credits against net income such part of the amount so distributed or made available as represents the items of dividends and interest specified in section 9.

Power to
revest in
grantor
title to part
of corpus of
trust.

SEC. 33. Where at any time the power to revest in the grantor title to any part of the corpus of the trust is vested—

(a) In the grantor, either alone or in conjunction with any person not having a substantial adverse interest in the disposition of such part of the corpus or the income therefrom, or

(b) In any person not having a substantial adverse interest in the disposition of such part of the corpus or the income therefrom, then the income of such part of the trust shall be included in computing the net income of the grantor.

Where any
part of
income of
a trust:

SEC. 34. (a) Where any part of the income of a trust—

(1) is, or in the discretion of the grantor or of any person not having a substantial adverse interest in the disposition of such part of the income may be, held or accumulated for future distribution to the grantor; or

Held or
accumulated.

(2) may, in the discretion of the grantor or of any person not having a substantial adverse interest in the disposition of such part of the income, be distributed to the grantor; or

Distributed
to grantor.

(3) is, or in the discretion of the grantor or of any person not having a substantial adverse interest in the disposition of such part of the income may be, applied to the payment of premiums upon policies of insurance on the life of the grantor (except policies of insurance irrevocably payable for the purposes and in the manner specified in section 7(1),

Applied to
payment of
premiums.

relating to the so-called "charitable contribution" deduction); then such part of the income of the trust shall be included in computing the net income of the grantor.

(b) As used in this section, the term "in the discretion of the grantor" means "in the discretion of the grantor, either alone or in conjunction with any person not having a substantial adverse interest in the disposition of the part of the income in question."

"In the discretion of the grantor."

SEC. 35. In the case of an estate or trust, or of a beneficiary of an estate or trust, the proper part of each share of the net income which consists, respectively, of ordinary net income, capital net gain, or capital net loss, shall be determined under rules and regulations to be prescribed by the commission and shall be separately shown in the return of the estate or trust, and shall be taxed to the beneficiary or to the estate or trust as provided in this act, but at the rates and in the manner provided in section 26, relating to capital net gains and losses.

Proper part of each share to be determined by rules of the commission.

Separately shown.

Taxed to beneficiary.

SEC. 36. Every executor, administrator, assignee, or other person, who pays, in whole or in part, any debt due by the person or estate for whom or for which he acts before he satisfies and pays the debts due to the state from such person or estate, shall become answerable in his own person and estate to the extent of such payments for the debts so due to the state, or for so much thereof as may remain due and unpaid.

Executor answerable for payment of debts.

SEC. 37. Individuals carrying on business in partnership shall be liable for the tax only in their individual capacity. There shall be included in computing the net income of each partner his distributive share, whether distributed or not, of the net income of the partnership for the income year. The net income of the partnership shall be computed in

Partnerships liable for the tax only individually.

the same manner and on the same basis as in the case of an individual.

Credits allowed.

SEC. 38. The partner shall, for the purposes of the normal tax, be allowed as a credit against his net income, in addition to the credits allowed to him under sections 9 and 10, his proportionate share of such amounts (not in excess of the net income of the partnership) of dividends and interest specified in section 9 as are received by the partnership.

Determination of proper share.

SEC. 39. In the case of the members of a partnership, the proper part of each share of the net income which consists of earned income shall be determined under rules and regulations to be prescribed by the commission and shall be separately shown in the return of the partnership.

Proper part of each share; determination of.

SEC. 40. In the case of the members of a partnership the proper part of each share of the net income which consists, respectively, of ordinary net income, capital net gain, or capital net loss, shall be determined under rules and regulations to be prescribed by the commission and shall be separately shown in the return of the partnership and shall be taxed to the member as provided in this act, but at the rates and in the manner provided in section 26 relating to capital net gains and losses.

Partnership to make return.

SEC. 41. Every partnership shall make a return for each income year, stating specifically the items of its gross income and the deductions allowed by this act, and shall include in the return the names and addresses of the individuals who would be entitled to share in the net income if distributed and the amount of the distributive share of each individual. The return shall be sworn to by any one of the partners.

SEC. 42. If the income year of a partner is different than that of the partnership, the distribu-

tive share of the net income of the partnership to be included in computing the net income of the partner for his income year shall be based upon the net income of the partnership for any income year of the partnership ending within the income year of the partner.

Distributive share of net income.

SEC. 43. The first return shall be due and the first tax payable on or before March 15, 1936, for the calendar year ending December 31, 1935, or for any fiscal year ending during such calendar year. In case a fiscal year is used as the basis, the return and tax shall be for that proportion of such fiscal year beginning January 1, 1935, and ending with the close of the fiscal year used by the taxpayer as the basis of accounting, computed as provided in section 17. Subsequent returns shall be due and taxes payable on or before March fifteenth of each year, if the taxpayer's accounting is on a calendar year basis, and on or before the fifteenth day of the third month following the close of the fiscal year if the taxpayer's accounting is on a fiscal year basis. In case of sickness, absence or other disability or whether in its judgment good cause exists, the commission may allow further time for filing returns.

First return due.

Subsequent returns.

SEC. 44. (a) If the commission finds that a taxpayer designs quickly to depart from the state, or to remove his property therefrom, or to conceal himself or his property therein or to do any other act tending to prejudice or to render wholly or partly ineffectual proceedings to collect the tax for the income year then last past or the income year current unless such proceedings be brought without delay, the commission shall declare the taxable period for such taxpayer immediately terminated and shall cause notice of such finding and declaration to be given the taxpayer, together with a demand for immediate payment of the tax for the

Termination of taxable period. Notice given taxpayer.

taxable period so declared terminated and of the tax for the preceding income year, or so much of such tax as is unpaid, whether or not the time otherwise allowed by law for filing return and paying the tax has expired, and such taxes shall thereupon become immediately due and payable. In any proceeding in court brought to enforce payment of taxes made due and payable by virtue of the provisions of this section, the finding of the commission made as herein provided, whether made after notice to the taxpayer or not, shall be for all purposes presumptive evidence of the taxpayer's design;

(b) A taxpayer who is not in default in making any return or paying any tax under this act may furnish to the State of Washington, under regulations to be prescribed by the commission, security, approved by the commission, that he will duly make the return next thereafter required to be filed and pay the tax next thereafter required to be paid. The commission may approve and accept in like manner security for return and payment of taxes made due and payable by virtue of the provisions of this section, provided the taxpayer has paid in full all other taxes due under this act. If security is approved and accepted pursuant to the provisions of this subsection and such further or other security with respect to the tax or taxes covered thereby is given as the commission shall from time to time find necessary and require, payment of such taxes shall not be enforced by any proceedings under the provisions of this section prior to the expiration of the time otherwise allowed for paying such taxes;

Penalty for violation.

(c) If a taxpayer violates or attempts to violate this section there shall, in addition to all other penalties, be added as part of the tax 25 per cent of the total amount of the tax or deficiency in the tax, together with interest at the rate of 1 per cent a month from the time the tax became due.

SEC. 45. (a) A remittance for the full amount of the tax as shall appear from the face of the return, shall accompany the return, except in the cases specified in subdivision (b) of this section. If the time for filing the return shall be extended, interest at the rate of six per cent per annum from the time when the return was originally required to be filed to the time of payment shall be added and paid;

Filing of
return.

(b) The taxpayer may elect to pay the tax in two equal installments, in which case one-half thereof shall be paid in the time, place and manner provided in subdivision (a) of this section and the remaining one-half shall be paid in like manner on or before six months thereafter: *Provided*, That in case the total amount of the tax shall be twenty-five (\$25.00) dollars or less the whole amount thereof shall be paid at the time required for filing the return: *Provided further*, That no taxpayer shall be entitled to pay the tax in two installments as provided in this subdivision unless it shall have paid one-half of the total amount thereof at the time of filing the return.

May pay
tax in
installments.

SEC. 46. If the taxpayer shall make an error in computing any tax due from him, the tax commission shall correct such error and notify the taxpayer of its action by mailing to him a notice of the correction.

Errors in
computation
of tax.

If, upon examination of any returns it appears that a tax has been paid less than that properly due, the tax commission may add a penalty of ten per cent of the amount of any additional tax found due and shall add thereto interest at the rate of one per cent per month of the amount of such additional tax for each thirty days, or portion thereof, from the date upon which such tax became due as provided by this act, and shall notify such taxpayer by mail of the total amount of such tax, penalties and interest and the total amount shall become due and

Amount due
must be
paid in full.

shall be paid within ten days from the date of such notice, or within such further time as the tax commission may provide.

Taxes paid
in excess.

If, upon examination of any return it appears that a tax has been paid in excess of that properly due, then the amount of such excess shall be credited against any tax or installment thereof then due or to become due from the taxpayer for the same income year, and any balance of such excess for such income year shall be refunded on request of the taxpayer by means of vouchers approved by the tax commission and by the issuance of state warrants drawn upon and payable from such funds as the legislature may provide.

Taxes paid
in error.

SEC. 47. Any money paid to the tax commission through error and not in payment of any tax due hereunder, upon the request of the taxpayer by whom such payment was made, shall be refunded as provided in the foregoing section.

Judgments.

Any judgment for which recovery is granted by any court of competent jurisdiction, not appealed from, for tax, interest, penalties, and costs in a suit by any taxpayer shall be paid in like manner, upon the filing with the tax commission of a certified copy of the order or judgment of the court.

Taxpayer
must keep
records.

SEC. 48. It shall be the duty of every taxpayer to keep and preserve, for a period of five years, such suitable records as may be necessary to determine the amount of tax for which he may be liable under the provisions of this act; and all books and records shall be open for examination at any time by the commission or its duly authorized agent. Every taxpayer shall, upon request of the commission, furnish a copy of the return for the corresponding year, which he has filed or may file with the Federal government of the United States, showing his net income and how obtained and the several sources from which derived. In case a taxpayer does not keep

the necessary books and records within the State of Washington, it shall be sufficient if it produces within the state such books and records as shall be required by the tax commission, or bears the cost of examination by an agent authorized or designated by the tax commission at the place where such books and records are kept. Any taxpayer who shall fail to comply with the requirements of this section shall be forever barred from questioning, in any court action or proceeding, the correctness of any assessment of taxes made by the tax commission and based upon any period for which such books and records have not been so kept and preserved.

SEC. 49. Payment of the tax may be made by uncertified check under such regulations as the commission shall prescribe, but, if a check so received is not paid by the bank on which it is drawn, the taxpayer, by whom such check is tendered, shall remain liable for payment of the tax and for all legal penalties, the same as if such check had not been tendered.

Payment
by check.

The tax commission shall keep full and accurate records of all funds received and disbursed by it under the provisions of this act.

Commission
shall keep
records of
all funds.

SEC. 50. If any return required by this act is not filed, or any tax due is not received by the tax commission, within ten days of the due date as set forth in this act, there may be added to such tax a penalty of ten per cent of the amount of said tax.

Penalties
if not paid
promptly.

SEC. 51. If any taxpayer shall fail or refuse to make any return or supplementary return required by this act, the tax commission shall proceed, in such manner as it may deem best, to obtain facts and information on which to base its estimate of the tax herein prescribed; and to this end the tax commission by itself or its duly appointed agent may make examination of the books, records and papers

Refusal
or failure
to pay.

of any such taxpayer and may take evidence, on oath, of any person, relating to the subject of inquiry. The oath may be administered by any member of the commission or by its duly authorized agent.

As soon as the tax commission shall procure such facts and information as it is able to obtain upon which to base the assessment of any tax payable by any taxpayer who has failed or refused to make a return or supplementary return, it shall proceed to determine and assess against such taxpayer the tax and penalties provided by this act, but such action shall not deprive such taxpayer from appealing to the superior court as hereinafter provided. To such assessment the commission may add a further penalty of ten per cent of the amount of the tax for failure or refusal to make a return and shall add thereto interest at the rate of one per cent per month of the amount of the tax for each thirty days or portion thereof from the date upon which the tax is due as provided by this act, and shall notify such taxpayer by mail of the total amount of such tax, penalties and interest and the total amount shall become due and shall be paid within ten days from the date of such notice.

Commission
may examine
any records.

SEC. 52. The tax commission or its duly authorized agent may examine any books, papers, records or other data bearing upon the amount of any tax payable or upon the correctness of any return, or for the purpose of making a return where none has been made, or in order to ascertain whether a return should be made, as required by this act; and may require the attendance of any person at a time and place fixed in a summons served by any sheriff in the same manner as a subpoena is served in a civil case, or served in like manner by an agent of the tax commission. The persons summoned may be required to testify and produce any books, papers,

May require
presence and
testimony of
witnesses.

records, or data as required by the tax commission with respect to any tax, or the liability of any taxpayer therefor, under this act. The secretary of the tax commission, or any member, or any duly authorized agent thereof, shall have power to administer an oath to the person required to testify, and any person giving any false testimony after the administration of such oath shall be guilty of perjury in the first degree and, upon conviction thereof, shall be punished in the manner provided by law. If any person summoned as a witness before the tax commission, or its authorized agent, shall fail or refuse to obey the summons, or shall refuse to testify or answer any material question, or to produce any book, record, paper, or data when required to do so, he shall be guilty of contempt and it shall be the duty of the tax commission to thereupon institute proceedings in the superior court of Thurston county or of the county in which such person resides to punish any such person as for contempt of court for failure to obey such summons and appear as a witness, or for refusal to testify or answer any material question, or for refusal to produce any book, record, paper or other data as required by the tax commission or its authorized agent.

SEC. 53. All officers empowered by law to administer oaths, the members of the commission and such officers as it may designate shall have the power to administer an oath to any person or to take the acknowledgment of any person with respect to any return required by this act or the rules and regulations of the commission.

Administra-
tion of oaths.

SEC. 54. All persons, in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, and employers, making payment to another person of interest, rent, salaries, wages, premiums, annuities, compensa-

Information
regarding
incomes.

tions, remunerations, emoluments, or other fixed or determinable gains, profits, and income (other than payments described in sections 43 and 44), of \$1,000 or more in any income year, or, in the case of such payments made by the state or any municipal subdivision thereof, the officers or employees of the state or any municipal subdivision thereof having information as to such payments and required to make returns in regard thereto by the regulations herein provided for, shall render a true and accurate return to the commission under such regulations and in such form and manner and to such extent as may be prescribed by it, setting forth the amount of such gains, profits, and income, and the name and address of the recipient of such payment.

Such returns may be required, regardless of amounts,—

Interest on
bonds, etc.

(a) In the case of payments of interest upon bonds, mortgages, deeds of trust, or other similar obligations of corporations, and

Collections
of interest
on foreign
securities.

(b) In the case of collections of items of interest upon the bonds of foreign countries and interest upon the bonds of and dividends from alien corporations by persons undertaking as a matter of business or for profit the collection of payments of such interest or dividends by means of coupons, checks, or bills of exchange.

When necessary to make effective the provisions of this section the name and address of the recipient of income shall be furnished upon demand of the person paying the income.

Brokers
must furnish
information
regarding
customers.

SEC. 55. Every person doing business as a broker shall, when required by the commission, render a correct return duly verified under oath, under such rules and regulations as the commission may prescribe, showing the names of the customers for whom such person has transacted any business with such details as to the profits, losses, or other

information which the commission may require, as to each of such customers as will enable the commission to determine whether all income tax due on profits or gains of such customers has been paid.

SEC. 56. Any notice or order required by this act to be mailed to any taxpayer shall be sent by ordinary mail, addressed to the address of the taxpayer as shown by the records of the tax commission, or, if no such address is shown, to such address as the tax commission is able to ascertain by reasonable effort. Failure of the taxpayer to receive any such notice or order mailed shall not release the taxpayer from any tax or any increases or penalties thereon, nor shall such failure operate to extend any time limit set by the provisions of this act.

Notices or orders sent by mail.

Failure to receive such shall not release obligation.

SEC. 57. All taxes, penalties and interest imposed under the provisions of this act shall be paid in full before any action may be instituted in any court to contest all or any part of such tax, penalties or interest. No restraining order or injunction shall be granted or issued by any court or judge to restrain or enjoin the collection of any tax or penalty imposed by this act, or any part thereof, except upon the ground that the assessment thereof was in violation of the constitution of the United States or that of the State of Washington.

Taxes must be paid before action instituted.

SEC. 58. Any taxpayer, having paid any tax, original assessment, additional assessment or corrected assessment of any tax made by the tax commission under the provisions of this act, may apply to the tax commission by petition in writing within one year after such payment, for a hearing and a correction of the amount of the tax so assessed upon him, in which petition he shall set forth the reasons why such hearing should be granted, and the amount in which such tax should be reduced. The commission shall promptly consider such petition, and may

Petitions for hearings as to correctness of taxes.

grant such hearing or deny the same. If denied, the petitioner shall be notified by mail thereof forthwith; if granted, the commission shall notify the petitioner by mail of the time and place fixed for such hearing. After such hearing the commission may make such order as may appear to it just and lawful and shall mail a copy of such order to the petitioner.

May appeal
to superior
court.

Any taxpayer, except one who has failed to keep and preserve books, records and invoices as provided in section 26 hereof, having paid any tax as required by this act and feeling aggrieved by the amount of the tax may appeal to the superior court of Thurston county within thirty days after the payment of such tax, or within thirty days after the date of the notice denying such a hearing or after the date of the order provided in this section. In the appeal the taxpayer shall set forth the amount of the tax imposed upon him, what he concedes to be the correct tax and the reason why the tax should be reduced or abated. The appeal shall be perfected by serving a copy of the notice of appeal upon the tax commission within the time herein provided and by filing the original thereof with proof of service with the clerk of the superior court of Thurston county. Within ten days after filing notice of such appeal, the taxpayer shall file with the clerk of the superior court a good and sufficient surety company bond payable to the State of Washington in the sum of \$500, conditioned to diligently prosecute the appeal and pay the state all costs that may be awarded if the appeal of the taxpayer is not sustained. The trial in the superior court on the appeal shall be de novo and without the necessity of any pleadings other than the notice of appeal. The burden shall rest upon the taxpayer to prove that the tax as paid by him is incorrect, either in whole or in part, and to establish the correct amount of the tax. In such proceeding the taxpayer shall be deemed the plain-

Must
give bond.

Burden of
proof shall
rest on
taxpayer.

tiff, and the State of Washington, the defendant; and both parties shall be entitled to subpoena and require the attendance of witnesses as in other civil actions and to produce evidence that is competent, relevant and material to determine the correct amount of the tax that should be paid by the taxpayer under this act. Either party shall be allowed to appeal to the supreme court in the same manner as other civil actions are appealed to that court. It shall not be necessary for the taxpayer to protest against the payment of any tax or to make any demand to have the same refunded or to petition the tax commission for a hearing in order to appeal to the superior court, as herein provided; but no court action or proceeding of any kind shall be maintained by the taxpayer to recover any tax paid, or any part thereof, except as herein provided.

SEC. 59. The tax commission, by its order, may hold in abeyance the collection of tax from any taxpayer or any group of taxpayers when a question bearing on their liability for tax hereunder is pending before the courts.

Commission may hold in abeyance collections.

SEC. 60. When any assessment or additional assessment has been made, the taxpayer may obtain a stay of collection, under such circumstances and for such periods of time as the tax commission may by general regulation provide, of the whole or any part of such assessment, by filing with the tax commission a bond in such amount, not exceeding double the amount as to which the stay is desired, and with sureties as the tax commission deems necessary, conditioned upon the payment of so much of the amount, the collection of which is stayed by the bond, together with interest thereon at the rate of one per cent of the amount of such assessment for each thirty days or portion thereof from the due date of such assessment until paid.

Stay of collection.

Collection
of taxes by
sale of
property.

SEC. 61. If any tax, increase or penalty imposed by this act, or any portion of such tax, increase or penalty is not paid within fifteen days after the same shall become due, the tax commission shall issue a warrant under its official seal directed to the sheriff of any county of the state, commanding him to levy upon and sell the real and/or personal property of the taxpayer found within his county, or so much thereof as may be necessary, for the payment of the amount of such warrant, together with interest thereon at the rate of one per cent of the amount of such warrant for each thirty days or portion thereof after the date of such warrant, plus the cost of executing said warrant, and return such warrant to the tax commission and pay to it the money collected by virtue thereof within sixty days after the receipt of such warrant.

The sheriff, within thirty days after the receipt of said warrant, shall file with the clerk of the superior court of his county a copy thereof, and thereupon the clerk shall enter in the judgment docket, the name of the taxpayer mentioned in the warrant and in appropriate columns the amount of the tax or portion thereof and any increases and penalties for which the warrant is issued and the date when such copy is filed, and thereupon the amount of such warrant so docketed shall become a lien upon the title to and interest in real and personal property of the taxpayer against whom it is issued and shall be the same as a judgment in a civil case duly docketed in the office of such clerk, and the sheriff shall thereupon proceed upon the same in all respects and with like effect as prescribed by law with respect to executions or other process issued against rights or property upon judgments of said superior court. The sheriff shall be entitled to fees as provided by law for his services in levying execution on a superior court judgment and the clerk

shall be entitled to a filing fee of \$1.00, which shall be added to the amount of such warrant. The proceeds received from any sale shall be credited upon the amount due under the warrant and when the final amount due is received, together with interest, penalties and costs, the judgment docket shall show the claim for taxes to be satisfied and the clerk of the court shall so note upon the docket. Any surplus received from any sale of property shall be paid to the taxpayer. If the return on the warrant shall show that the same has not been satisfied in full, the amount of the deficiency shall remain the same as a judgment against the taxpayer which may be collected in the same manner as the original amount of such warrant.

In the discretion of the tax commission, a warrant of like terms, force and effect may be issued and directed to any agent of the commission authorized to collect taxes under this act, and in the execution thereof such agent shall have all the powers conferred by law upon sheriffs, but shall not be entitled to any fee or compensation in excess of the actual expenses paid in the performance of such duty, which shall be added to the amount of such warrant.

SEC. 62. Any tax due and unpaid under this act, and all increases and penalties thereon, shall constitute a debt to the State of Washington and may be collected by court proceedings in the same manner as any other debt in like amount, which remedy shall be in addition to any and all other existing remedies. In all cases of insolvency, assignment for the benefit of creditors, or bankruptcy, involving any taxpayer hereunder, the claim of the state for said taxes and all increases and penalties thereon shall be a lien prior to all other liens, except prior tax liens, and the mere existence of such cases or conditions shall be sufficient to create such lien

Taxes
constitute
a debt.

Prior lien.

without any prior or subsequent action by the state, and in all such cases it shall be the duty of all receivers, assignees or trustees to notify the tax commission of such receivership, assignment or bankruptcy within thirty days from the date of their appointment and qualification. Any receiver, assignee or trustee not giving the notification as provided for above shall become personally liable for the payment of said taxes and all increases and penalties thereon.

Taxes by this act additional to other taxes.

SEC. 63. Taxes imposed by this act shall be in addition to any and all other licenses, taxes and excises levied or imposed by the state or any municipal subdivision thereof.

Violations by taxpayer.

SEC. 64: Any person required under this act to pay any tax, or required by law or regulations made under authority thereof to make a return, keep any record, or supply any information, for the purposes of the computation, assessment, or collection of any tax imposed by this act, who wilfully fails to pay such tax, make such return, keep such records, or supply such information at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and upon conviction thereof, be fined not more than \$500 or imprisoned for not more than six months, or both, together with the costs of prosecution. Any person required under this act to collect, account for, and pay over any tax imposed by this act, who wilfully fails to collect or truthfully account for and pay over such tax, and any person who wilfully attempts in any manner to evade or defeat any tax imposed by this act or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a felony, and, upon conviction thereof, shall be fined not more than \$5,000 or imprisoned for not more than three years in the state penitentiary, or both, together with the costs of prosecution. Any

Misdemeanor.

Violations by collectors; evasion of taxes.

Felony.

person who wilfully aids or assists in, or procures, counsels, or advises, the preparation or presentation under, or in connection with any matter arising under, this act, of a false or fraudulent return, affidavit, claim, or document shall (whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim or document) be guilty of a felony, and upon conviction thereof be fined not more than \$5,000 or imprisoned for not more than three years in the state penitentiary, or both, together with the cost of prosecution. The term "person," as used in this section, includes a member or employee of a partnership.

Defining
"person."

SEC. 65. The administration of this act shall be vested in and exercised by the tax commission which shall prescribe forms and rules of procedure in conformity with this act for the determination of the taxable status of any individual or fiduciary, for the making of returns and for the ascertainment, assessment and collection of taxes and penalties imposed hereunder. The tax commission may make and publish such rules and regulations, not inconsistent with this act, necessary in enforcing its provisions, which rules and regulations shall have the same force and effect as if specifically included herein, unless declared invalid by the judgment of a court of record not appealed from. It shall be the duty of the tax commission to exercise general supervision of the collection of taxes provided in this act, and, in the discharge of such duty, the tax commission may institute and prosecute such suits or proceedings in the courts of this state as may be necessary and proper, appearing therein for such purpose.

Administra-
tion of act.

When recovery is had in any suit or proceeding against an officer, agent or employee of the tax commission for any act done by him or for the recovery

of any money exacted by or paid to him and by him paid over to the tax commission, in the performance of his official duty, and the court certifies that there was probable cause for the act done by such officer, agent or employee, or that he acted under the direction of the tax commission or proper officer thereof, no execution shall issue against such officer, agent or employee, but the amount so recovered shall, upon final judgment, be paid by the tax commission as an expense of operation.

Receipts paid
into state
treasury.

SEC. 66. The tax commission, on the next business day following the receipt of any payments under this act, shall transmit the same to the state treasurer, taking his receipt therefor, and the state treasurer upon receiving taxes paid under this act shall deposit the same in the state treasury to the credit of the state general fund.

Commission
shall not
reveal
information
regarding
any taxpayer.

SEC. 67. Except as hereinafter provided it shall be unlawful for the tax commission or any member, deputy, clerk, agent, employee or representative thereof or any other person to make known or reveal any facts or information contained in any return filed by any taxpayer pursuant to the provisions of this act or disclosed in any investigation or examination of the taxpayer's books and records made in connection with the administration of this act. The foregoing, however, shall not be construed to prohibit the tax commission or a member or employee thereof from: (a) giving such facts or information in evidence in any court action involving tax imposed under this act or involving a violation of the provisions of this act or involving another state department and the taxpayer, if such facts and information are relevant to the issues in such case; (b) giving such facts and information to the taxpayer or his duly authorized agent; (c) publishing

Exceptions.

statistics so classified as to prevent the identification of particular returns or reports or items thereof; (d) giving such facts or information, for official purposes only, to the governor, attorney general or to any committee or sub-committee of the legislature dealing with matters of taxation, revenue, trade, commerce, the control of industry or the professions; (e) permitting its records to be audited and examined by the proper state officer, his agents and employees; or (f) giving any such facts or information to the commissioner of internal revenue of the United States or to the proper officer of any state tax department, for official purposes, but only if the statutes of the United States or of such other state, as the case may be, grant substantially similar privileges to the proper officers of this state. Any person acquiring knowledge of such facts or information in the course of his employment with the tax commission and any person acquiring knowledge of such facts and information as provided under (d), (e) and (f), above, who shall reveal or make known any such facts or information to another not entitled to knowledge of such facts or information under the provisions of this section, shall be punished by a fine of not exceeding \$1,000 and, if the offender or person guilty of such violation be an officer or employee of the state, shall forfeit such office or employment and shall be incapable of holding any public office or employment in this state for a period of two years thereafter.

Violation of
this section.

SEC. 68. There is hereby appropriated from the general fund, for the fiscal biennium, beginning April 1, 1935, and ending March 31, 1937, the sum of one hundred twenty-five thousand (\$125,000.00) dollars, or so much thereof as shall be necessary to carry out the provisions of this act.

Appropriation to
carry out
provisions
of act.

Appropriation for refunds.

SEC. 69. There is hereby appropriated from the general fund, for the fiscal biennium, beginning April 1, 1935, and ending March 31, 1937, the sum of fifty thousand (\$50,000.00) dollars, or so much thereof as shall be necessary, for the purpose of refunding taxes, penalties and interest collected under the provisions of this act, either upon vouchers approved by the tax commission, as provided in this act, or upon judgment rendered against this state ordering the repayment and refunding of taxes, penalties and interest collected under the provisions of this act and any costs and interest assessed against the state in such judgments.

Partial invalidity.

SEC. 70. If any section, clause or part of this act shall for any reason be adjudged invalid or unconstitutional, such adjudication shall not affect the remaining portions of the act.

Conflicting statutes repealed.

SEC. 71. All acts and parts of acts in conflict with the provisions of this act are hereby repealed.

Effective immediately.

SEC. 72. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately.

Passed the House March 14, 1935.

Passed the Senate March 13, 1935.

Approved by the Governor March 23, 1935.

CHAPTER 179.

[S. H. B. 233.]

COUNTY ROADS AND SECONDARY HIGHWAYS IN
COUNTIES OF THE FIRST CLASS.

AN ACT relating to the maintenance and control of county and secondary highways in counties of the first class, and declaring an emergency.

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

SECTION 1. The county engineer of counties of the first class shall have general control and management of the county roads in their respective counties, and shall have power to appoint any and all necessary assistants to perform said duties.

County engineers of first-class counties.

SEC. 2. All necessary equipment required to perform his duties shall be purchased under the supervision and control of the county engineer and all road making and maintenance equipment now owned or hereafter to be acquired by counties of the first class, shall be under the supervision and control of the county engineer, and he shall have charge of and be responsible for any and all garages, repair shops and other buildings already constructed or to be hereafter constructed for the purpose of housing and repairing said road making and maintenance machinery.

Vetoed.

SEC. 3. Any and all provisions of the statutes of the State of Washington in conflict herewith are hereby repealed so far as they affect counties of the first class.

Repeal of conflicting acts.

SEC. 4. This act is necessary for the immediate preservation of the public peace, health, safety and

Effective immediately.

support of county government and its public departments and shall take effect immediately.

Passed the House March 14, 1935.

Passed the Senate March 14, 1935.

Approved by the Governor, with the exception of section 2, which is vetoed, March 23, 1935.

CHAPTER 180.

[H. B. 237.]

REVENUE ACT OF 1935.

AN ACT relating to revenue and taxation; providing for the levy and collection of a tax or excise upon the act or privilege of engaging in business activities; providing for the levy and collection of a tax upon retail sales; providing for the levy and collection of a tax upon the use of personal property; providing for the levy and collection of a tax or excise upon the act or privilege of engaging in public utility business; providing for the levy and collection of a tax upon admissions to any place; providing for the levy and collection of a tax upon sales of liquor; providing for the levy and collection of a tax upon conveyances; providing for the levy and collection of a tax upon stock issues and transfers; providing for the levy and collection of a tax or excise upon the business of engaging in radio broadcasting; providing for the levy and collection of a tax upon the sale, use or distribution of fuel oil and diesel oil; providing for the levy and collection of a tax upon the sale, use, consumption or distribution of cigarettes; providing for the levy and collection of a tax upon the sale, use, consumption or distribution of proprietary medicines and toilet preparations; providing for the levy and collection of a store license tax; providing for the levy and collection of a tax on inheritances; providing for the levy and collection of a tax on gifts; providing for the levy and collection of a tax according to or measured by the net income of banks and corporations; providing the necessary administrative machinery for the collection and enforcement of the taxes hereunder; providing for certain exemptions and deductions; declaring certain acts in connection therewith unlawful and providing penalties; making appropriations; providing for the distribution of revenue derived hereunder; providing for shortening the operative period of chapter 191, Laws of 1933, as amended; providing for the amendment of sections 1, 2, 8, 12, 13, 15 and

18, chapter 55, Laws of 1901, as amended, section 4, chapter 146, Laws of 1917, as amended, section 95, chapter 156, Laws of 1917, as amended, section 5, chapter 205, Laws of 1929, and sections 4 and 7, chapter 134, Laws of 1931; providing for the repeal of section 1, chapter 135, Laws of 1929, sections 1 and 2, chapter 202, Laws of 1929, as amended, sections 28, 29, 30, 31 and 32, chapter 130, Laws Extraordinary Session 1925, and all acts and parts of acts in conflict therewith; declaring an emergency and that this act shall take effect immediately.

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

TITLE I. INTRODUCTORY PROVISIONS.

SECTION 1. The provisions of this act are herein classified and designated as follows: Classifica-
tion of
provisions.

Sections 1 to 3, inclusive: Title I.

—Introductory Provisions.

Sections 4 to 15, inclusive: Title II.

—Business and Occupation Tax.

Sections 16 to 30, inclusive: Title III.

—Tax on Retail Sales.

Sections 31 to 35, inclusive: Title IV.

—Compensating Tax.

Sections 36 to 43, inclusive: Title V.

—Public Utility Tax.

Sections 44 to 50, inclusive: Title VI.

—Admissions Tax.

Sections 51 to 52, inclusive: Title VII.

—Liquor Tax.

Sections 53 to 60, inclusive: Title VIII.

—Tax on Conveyances.

Sections 61 to 73, inclusive: Title IX. } } Vetoed.

—Tax on Stock Issues and Transfers.

Sections 74 to 77, inclusive: Title X.

—Radio Tax.

Sections 78 to 81, inclusive: Title XI.

—Fuel Oil Tax.

Sections 82 to 95, inclusive: Title XII.

—Tax on Cigarettes.

Vetoed with the exception of §§ 104, 106, 107, 108, 111, 112, 113, 114, 115 and 121 to 127 inc. of Title XV.

- Sections 96 to 98, inclusive: Title XIII.
—Tax on Proprietary Medicines and Toilet Preparations.
- Sections 99 to 103, inclusive: Title XIV.
—Store License Tax.
- Sections 104 to 127, inclusive: Title XV.
—Inheritance Tax.
- Sections 128 to 158, inclusive: Title XVI.
—Gift Tax.
- Sections 159 to 184, inclusive: Title XVII.
—Corporate Net Income Tax.
- Sections 185 to 210, inclusive: Title XVIII.
—Administrative Provisions.
- Section 211 Title XIX.
—Allocation of Revenue.
- Sections 212 to 218, inclusive: Title XX.
—General Provisions.

Purpose of act.

SEC. 2. The limitations on the taxing power of the various municipalities of the state make it imperative that the state assume a larger part of the expense necessary to provide reasonable support for public education and for the care of indigent persons and the unemployed. To meet the obligations so imposed, and better to distribute the burden of taxation, the State of Washington hereby declares its purpose to levy a tax on persons engaged in business activities and upon commodities, estates and gifts as enumerated in this act and in the manner hereinafter in this act set forth.

Definitions:

SEC. 3. For the purpose of the entire act and, unless otherwise required by the context:

"Tax Commission;"

(a) The term "Tax Commission" or the word "Commission" means the tax commission of the State of Washington;

"taxpayer."

(b) The word "taxpayer" includes any individual, group of individuals, corporation, or association liable for any tax or the collection of any tax here-

under, or who engages in any business or performs any act for which a tax is imposed by this act;

(c) Words in the singular number shall include the plural and the plural shall include the singular. Words in one gender shall include all other genders.

TITLE II. BUSINESS AND OCCUPATION TAX.

SEC. 4. From and after the first day of May, 1935, there is hereby levied and there shall be collected from every person a tax for the act or privilege of engaging in business activities. Such tax shall be measured by the application of rates against value of products, gross proceeds of sales, or gross income of the business, as the case may be, as follows:

Business and occupation tax.

Measurement of tax.

(a) Upon every person engaging within this state in business as an extractor; as to such persons the amount of the tax with respect to such business shall be equal to the value of the products extracted for sale or commercial use, multiplied by the rate of one-quarter of one per cent;

Extractors.

The measure of the tax is the value of the products so extracted, regardless of the place of sale or the fact that deliveries may be made to the points outside the state;

(b) Upon every person engaging within this state in business as a manufacturer; as to such persons the amount of the tax with respect to such business shall be equal to the value of the products manufactured, multiplied by the rate of one-quarter of one per cent;

Manufacturers.

The measure of the tax is the value of the products so manufactured regardless of the place of sale or the fact that deliveries may be made to points outside the state;

(c) Upon every person engaging within this state in the business of making sales at retail; as to such persons, the amount of tax with respect to such

Retailer.

business shall be equal to the gross proceeds of sales of the business, multiplied by the rate of one-quarter of one per cent.

Wholesaler.

(d) Upon every person engaging within this state in the business of making sales at wholesale; as to such persons the amount of tax with respect to such business shall be equal to the gross proceeds of sales of such business multiplied by the rate of one-quarter of one per cent.

Distributors.

The tax imposed under this subsection (d) shall likewise be imposed upon persons engaged in distributing articles of tangible personal property owned by them from a warehouse or other central location to a group of retail stores, the intent hereof being to impose the wholesaling tax upon persons performing functions essentially comparable to those of a wholesaler, but not actually making sales; as to such persons, the amount of tax, with respect to such business, shall be equal to the value of the articles distributed, multiplied by the rate of one-half of one per cent; this value shall correspond as nearly as possible to the gross proceeds from sales at wholesale in this state of similar articles of like quality and character, and in similar quantities by other taxpayers. The tax commission shall prescribe uniform and equitable rules for the purpose of ascertaining such value. If the provisions of this paragraph, for any reason, shall be adjudged invalid, such judgment shall not invalidate the provisions of the first paragraph of this subsection.

Other
business
enterprises.

(e) Upon every person engaging within this state in any business activity other than or in addition to those enumerated in subsections (a), (b), (c) and (d) above; as to such persons the amount of tax on account of such activities shall be equal to the gross income of the business multiplied by the rate of one-half of one per cent. This subsection includes, among others, and without limiting the

scope hereof, persons engaged in the following businesses (whether or not title to materials used in the performance of such businesses passes to another by accession, confusion or other than by outright sale); repairing, personal, business, professional, mechanical and educational service businesses; abstract and title, insurance, financial, brokerage, construction contracting and sub-contracting, advertising and hotel businesses.

SEC. 5. For the purpose of this title, unless Definitions: otherwise required by the context:

(a) The term "tax year" or "taxable year" shall mean either the calendar year, or the taxpayer's fiscal year when permission is obtained from the tax commission to use a fiscal year in lieu of the calendar year; "Tax year" or "taxable year;"

(b) The word "person" or word "company," herein used interchangeably, means any individual, receiver, assignee, trustee in bankruptcy, trust, estate, firm, copartnership, joint venture, club, company, joint-stock company, business trust, municipal corporation, corporation, association, society, or any group of individuals acting as a unit, whether mutual, co-operative, fraternal, non-profit or otherwise; "person" or "company;"

(c) The word "sale" means any transfer of the ownership of, or title to, property for a valuable consideration. It includes conditional sale contracts, leases with option to purchase and any other contract under which possession of the property is given to the purchaser but title is retained by the vendor as security for the payment of the purchase price. It shall also be construed to include the furnishing of food, drink, or meals for compensation whether consumed upon the premises or not; "sale;"

(d) The term "sale at retail" or "retail sale" means every sale of tangible personal property other than a sale to one who purchases for the purpose of resale in the regular course of business or "sale at retail" or "retail sale;"

for the purpose of consuming the property purchased in producing for sale a new article or substance, of which such property is an ingredient or component, or a chemical used in processing same. The term shall not be construed to include sales of feed to persons producing for sale milk, eggs, wool, fur, meat or other substances obtained from livestock, animals or poultry.

Construc-
tion of
"retail sale"
or "sale
at retail;"

The term "sale at retail" or "retail sale" shall be construed to include all sales of tangible personal property to persons: (1) who use such property in the business of erecting buildings or otherwise improving, altering, or repairing real property of others; (2) who use such property in connection with the business of cleaning, decorating, beautifying, repairing, curing, healing or otherwise improving or altering the person or personal property of others;

"sale at
wholesale"
or "whole-
sale sale;"

(e) The term "sale at wholesale" or "wholesale sale" means any sale of tangible personal property which is not a sale at retail;

"gross
proceeds
of sales;"

(f) The term "gross proceeds of sales" means the value proceeding or accruing from the sale of tangible personal property without any deduction on account of the cost of property sold, the cost of materials used, labor costs, interest, discount paid, delivery costs, taxes or any other expense whatsoever paid or accrued and without any deduction on account of losses;

"gross
income of
business;"

(g) The term "gross income of the business" means the value proceeding or accruing by reason of the transaction of the business engaged in and includes gross proceeds of sales, compensation for the rendition of services, gains realized from trading in stocks, bonds or other evidences of indebtedness, interest, discount, rents, royalties, fees, commissions, dividends, and other emoluments however designated, all without any deduction on account of the

cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes or any other expense whatsoever paid or accrued and without any deduction on account of losses;

(h) The term "value proceeding or accruing" means the consideration, whether money, credits, rights or other property, expressed in terms of money, actually received or accrued. The term shall be applied, in each case, on a cash receipts or accrual basis according to which method of accounting is regularly employed in keeping the books of the taxpayer. The tax commission may provide by regulation that the value proceeding or accruing from sales on the installment plan under conditional contracts of sale may be reported as of the dates when the payments become due;

"value proceeding or accruing;"

(i) The word "extractor" means every person who, from his own land or from the land of another under a right or license granted by lease or contract, either directly or by contracting with others for the necessary labor or mechanical services, for sale or commercial use mines, quarries, takes or produces coal, oil, natural gas, ore, stone, sand, gravel, clay, mineral or other natural resource product, or fells, cuts or takes timber or other natural product, or takes, cultivates, or raises fish, shell fish or other sea or inland water foods or products; it does not include persons performing under contract the necessary labor or mechanical services for others;

"extractor;"

(j) The word "manufacturer" means every person who, either directly or by contracting with others for the necessary labor or mechanical services, manufacturers [manufactures] for sale or commercial use from his own materials or ingredients any articles, substances or commodities. When the owner of equipment or facilities furnishes, or sells to the customer prior to manufacture, all or a por-

"manufacturer;"

tion of the materials that become a part or whole of the manufactured article, the tax commission shall prescribe equitable rules for determining tax liability. The word shall be construed to include the business of printing and of publishing magazines, newspapers and periodicals;

“manufac-
ture;”

(k) The term “to manufacture” embraces all activities of a commercial nature wherein labor or skill is applied, by hand or machinery, to materials so that as a result thereof a new, different or useful article of tangible personal property or substance of trade or commerce is produced;

“commercial
use;”

(1) The term “commercial use” means the following uses of products by the extractor or manufacturer thereof;

(1) Manufacturing of articles, substances or commodities from extracted products;

(2) Leasing or renting of extracted or manufactured products;

(3) Consigning, shipping or transferring extracted or manufactured products to another either without consideration or in the performance of contracts;

(4) Using products extracted or manufactured when similar products are extracted or manufactured for sale by the taxpayer;

“business;”

(m) The word “business” includes all activities engaged in with the object of gain, benefit or advantage to the taxpayer or to another person or class, directly or indirectly;

“engaging in
business;”

(n) The term “engaging in business” means commencing, conducting or continuing in business and also the exercise of corporate or franchise powers as well as liquidating a business when the liquidators thereof hold themselves out to the public as conducting such business;

“cash
discount;”

(o) The term “cash discount” means a deduction from the invoice price of goods or charge for

services which is allowed if the bill is paid on or before a specified date;

(p) The term "tuition fee" shall be construed to include library, laboratory, health service and other special fees, and amounts charged for room and board by an educational institution when the property or service for which such charges are made is furnished exclusively to the students or faculty of such institution;

"tuition fee;"

(q) The word "successor" means any person who shall, through direct, or mesne conveyance, purchase or succeed to the business, or portion thereof, or the whole or any part of the stock of goods, wares or merchandise of a taxpayer quitting, selling out, exchanging or otherwise disposing of his business.

"successor."

SEC. 6. Every person engaging in activities which are within the purview of the provisions of two or more of paragraphs (a), (b), (c), (d) and (e) of section 4 shall be taxable under each paragraph applicable to the activities engaged in: *Provided, however,* That persons taxable under paragraphs (a) or (b) of said section shall not be taxable under paragraph (d) of said section with respect to making sales at wholesale of products extracted or manufactured within this state by such persons.

Taxable according to activities enumerated.

SEC. 7. The value of products extracted or manufactured shall be determined by the gross proceeds derived from the sale thereof, except:

Determination of tax on manufacturers and extractors.

(a) Where such products are extracted or manufactured for commercial use;

(b) Where such products are shipped, transported or transferred out of the state, or to another person, without prior sale or are sold under circumstances such that the gross proceeds from the sale are not indicative of the true value of the subject matter of the sale.

In the above cases the value shall correspond as nearly as possible to the gross proceeds from sales in this state of similar products of like quality and character, and in similar quantities by other taxpayers. The tax commission shall prescribe uniform and equitable rules for the purpose of ascertaining such values.

Determina-
tion of tax
on whole-
salers.

SEC. 8. With respect to persons buying grain, hay, fruit, vegetables, and other agricultural products (including milk, canned milk, butter and cheese but not including other articles manufactured or processed from agricultural products) and selling the same at wholesale to any person other than a person selling such products at retail, the tax herein imposed shall be equal to the gross earning upon such sales multiplied by the rate of one-half of one per cent, the intent hereof being that tax measured by gross proceeds of sales shall be imposed only with respect to persons making the last of a succession of wholesale sales of such products. The term "gross earnings," as used in this section, shall mean the gross proceeds of sales less the amount of the purchase price paid for the products herein mentioned.

"Gross
earnings."

Resale
certificate.

SEC. 9. Unless a seller shall have taken from the purchaser a resale certificate signed by, and bearing the name and address and registration number of the purchaser to the effect that the property was purchased for resale, or unless the nature of the transaction is clearly shown as a sale at wholesale by the books and records of the taxpayer in such other manner as the tax commission shall by regulation provide, the burden of proving that a sale of tangible personal property was not a sale at retail shall be upon the person who made it.

Agents or
salesmen.

SEC. 10. Every consignee, bailee, factor or auctioneer having either actual or constructive possession of tangible personal property, or having pos-

session of the documents of title thereto, with power to sell such tangible personal property in his or its own name and actually so selling, shall be deemed the seller of such tangible personal property within the meaning of this title; and further, the consignor, bailor, principal or owner shall be deemed a seller of such property to the consignee, bailee, factor or auctioneer.

The burden shall be upon the taxpayer in every case to establish the fact that such taxpayer is not engaged in the business of selling tangible personal property but is acting merely as broker or agent in promoting sales for a principal; such claim will be allowed only when the taxpayer's accounting records are kept in such manner as the tax commission shall by general regulation provide.

Burden of proof rests on such persons.

Not applicable to:

SEC. 11. The provisions of this title shall not apply to:

(a) Any person engaging in the business of selling at retail whose gross proceeds of sales is less than one thousand (\$1,000.00) dollars, and any person engaging in any other business activity whose value of products, gross proceeds of sales or gross income of the business is less than four hundred (\$400.00) dollars, for a bi-monthly period: *Provided, however,* That where one person engages in more than one business activity and the combined measures of tax applicable to such businesses exceed four hundred (\$400.00) dollars, or where one of such business activities is that of selling at retail, one thousand (\$1,000.00) dollars, for the taxable bi-monthly period, no exemption or deduction from the amount of tax is allowed by this provision: *Provided, further,* That any person claiming exemption under the provisions of this subsection may be required to file returns as provided herein even though no tax may be due;

Minimum gross proceeds.

Liable under
title V.

(b) Any person in respect to a business activity with respect to which tax liability is specifically imposed under the provisions of title V of this act;

Insurance
business.

(c) Any person in respect to insurance business upon which a tax based on gross premiums is paid to the State of Washington: *Provided, however,* That the provisions of this subsection shall not exempt any person engaging in the business of representing any insurance company, whether as general or local agent, or acting as broker for such companies;

Horticulture
or agri-
culture
products.

(d) Any person in respect to the business of growing or cultivating for sale any agricultural or horticultural products, or crops, or breeding or raising any fowl, animals or livestock for sale or for the milk, eggs, wool, fur or other substance obtainable therefrom, or in respect to the sale of such products at wholesale by the grower or producer thereof. This exemption does not apply to any person selling such products at retail; nor to any person purchasing and feeding or fattening livestock; nor to any person growing, raising or cultivating trees, shrubs, bushes, plants, bulbs, flowers and the like, either as forest, greenhouse or nursery products; nor to any association of persons whatever, whether mutual, co-operative or otherwise, engaging in any business activity with respect to which tax liability is imposed under the provisions of this title;

Athletic
exhibitions.

(e) Any person in respect to the business of conducting boxing contests and sparring and/or wrestling matches and exhibitions for the conduct of which a license must be secured from the state athletic commission;

Race meets.

(f) Any person in respect to the business of conducting race meets for the conduct of which a license must be secured from the horse racing commission;

(g) Any person in respect to his employment in the capacity of an employee or servant as distinguished from that of an independent contractor; Employees.

(h) Fraternal benefit societies, as defined in Rem. Comp. Stat., section 7259, fraternal fire insurance associations, as described in subdivision Third of Rem. Comp. Stat., section 7131, and beneficiary corporations of societies organized under and existing by virtue of Rem. Comp. Stat., sections 3872 to 3883, inclusive; Fraternal benefit societies.

(i) Any person in respect to the business of operating a hospital; Hospitals.

(j) Amounts derived from the lease, rental or sale of real estate: *Provided, however,* That nothing herein shall be construed to allow a deduction of amounts derived from engaging in any business wherein a mere license to use or enjoy real property is granted, or to allow a deduction of amounts received as commissions from the sale or rental of real estate. Lease or rental of real estate.

SEC. 12. In computing tax there may be deducted from the measure of tax the following items: Deductions.

(a) Amounts derived by persons, other than those engaging in banking, loan, security or other financial businesses, from investments or the use of money as such; Investments.

(b) Amounts derived from bona fide initiation fees, dues, contributions, donations, tuition fees and endowment funds. The provisions of this paragraph shall not be construed to exempt any person, association or society from tax liability upon selling tangible personal property or upon providing facilities or services for which a special charge is made to members or others: *Provided,* That dues which are for, or graduated upon, the amount of service rendered by the recipient thereof are not permitted as a deduction hereunder; Dues, contributions, donations, etc.

Cash discounts.

(c) The amount of cash discount actually taken by the purchaser. This deduction is not allowed in arriving at the taxable amount under the extractive and/or manufacturing classifications with respect to articles produced or manufactured, the reported values of which, for the purposes of this tax, have been computed according to the provisions of section 7;

Credit losses.

(d) The amount of credit losses actually sustained by taxpayers whose regular books of account are kept upon an accrual basis;

Motor vehicle fuel.

(e) So much of the sale price of motor vehicle fuel as constitutes the amount of tax imposed by the State of Washington or the United States government upon the sale thereof;

Unconstitutional taxes.

(f) Amounts derived from business which the State of Washington is prohibited from taxing under the constitution of this state or the constitution or laws of the United States.

Horticultural products.

(g) Amounts derived by any person as compensation for the receiving, washing, sorting and packing of fresh perishable horticultural products and the material and supplies used therein when performed for the person exempted in subsection (d) of section 11, this title, either, as agent or as independent contractor.

Bi-monthly returns.

SEC. 13. The taxes imposed hereunder shall be due and payable in bi-monthly installments and remittance therefor shall be made on or before the fifteenth day of the month next succeeding the end of the bi-monthly period in which tax accrued. The taxpayer, on or before said fifteenth day of said month, shall make out a return, upon such forms and setting forth such information as the tax commission may require, showing the amount of the tax for which he is liable for the preceding bi-monthly period, sign and transmit the same to the tax commission, together with a remittance for said amount in the form required in title XVIII of this Act. The tax com-

May require verified annual returns.

mission may, in its discretion, require verified annual returns from any taxpayer, setting forth such additional information as it may deem necessary to correctly determine tax liability.

SEC. 14. It is not the purpose of this title that the taxes herein levied upon persons engaging in business shall be construed as taxes upon the purchasers or customers, but it is the intention that such taxes shall be levied upon, and collectible from, the person engaging in the business activities herein designated and that such taxes shall constitute a part of the operating overhead of such persons engaging in business.

Purchasers
or cus-
tomers.

SEC. 15. All of the provisions contained in title XVIII of this Act shall have full force and application with respect to taxes imposed under the provisions of this title.

Title XVIII
applicable.

TITLE III. TAX ON RETAIL SALES.

SEC. 16. From and after the first day of May, 1935, there is hereby levied and there shall be collected a tax on each retail sale in this state equal to two per cent of the selling price.

Effective
date.

SEC. 17. For the purposes of this title, unless otherwise required by the context:

Definitions:

(a) The term "selling price" means the consideration, whether money, credits, rights, or other property, expressed in the terms of money, paid or delivered, by a buyer to a seller for the transfer of the ownership of, or title to, property, all without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes or any other expense whatsoever paid or accrued and without any deduction on account of losses;

"Selling
price;"

(b) The term "seller" means every person engaged in the business of making sales at retail or retail sales, whether as agent, broker, or principal;

"seller;"

"tax year,"
"sale," "re-
tail sale,"
etc.

(c) The meaning attributed, in title II of this act, to the words and terms "tax year," "taxable year," "person," "company," "sale," "sale at retail," "retail sale," "sale at wholesale," "wholesale sale," "business," "engaging in business," "cash discount," and "successor" shall apply equally in the provisions of this title.

Agent sellers.

SEC. 18. Every consignee, bailee, factor or auctioneer having either actual or constructive possession of tangible personal property, or having possession of the documents of title thereto, with power to sell such property and, so selling, shall be deemed the seller of such tangible personal property within the meaning of this title.

Not applicable.

SEC. 19. The tax hereby levied shall not apply to the following sales:

Casual or isolated sales.

(a) Casual and isolated sales by a person who is not engaged in the business of selling tangible personal property at retail;

Taxable sales under title V.

(b) Sales made by persons in the course of business activities with respect to which tax liability is specifically imposed under title V of this act, when the gross proceeds from such sales must be included in the measure of the tax imposed under said title V:

Newspapers.

(c) The distribution and news stand sale of newspapers;

Unconstitutional taxes.

(d) Sales which the State of Washington is prohibited from taxing under the constitution of this state or the constitution or laws of the United States;

Motor vehicle fuel.

(e) Sales of motor vehicle fuel taxable under chapter 58 of the Laws of 1933 section 5, (being Rem. Rev. Stat., section 8327-5);

Relief vouchers.

(f) Sales made on relief vouchers issued by the department of public welfare or by any county or city or other welfare agency;

(g) Sales of fresh sweet milk, raw unprocessed fruits and vegetables, butter, eggs, cheese, canned milk and unsweetened bread in loaf form (including rolls and buns), sold for consumption off the premises. Food.

SEC. 20. The following item shall not be considered a part of the selling price within the meaning of this title: The amount of cash discount actually taken by a buyer. Cash discount.

SEC. 21. The tax hereby imposed shall be paid by the buyer to the seller, and it shall be the duty of each seller to collect from the buyer the full amount of the tax payable in respect to each taxable sale. The amount of tax shall be paid by the buyer in cash, or by token or in scrip having the face value of either the purchase price or that portion of the purchase price for which the tax has not been paid in cash. In case any seller fails to collect the tax herein imposed he shall be personally liable to the state for the amount of such taxes as he fails to collect. The amount of tax, until paid to the seller, shall constitute a debt from the buyer to the seller and all amounts collected by the seller shall be deemed held in trust for the state. Collection of tax by seller.

SEC. 22. The tax commission shall procure, make available and sell to buyers scrip or tokens which shall be accepted by sellers in the payment of tax imposed under this title. Tax scrip or tax tokens shall be issued by the commission, in such denominations as the commission may deem necessary, not less than one-tenth cent, to enable buyers to pay the amount of the tax upon transactions of all sizes. Tax scrip or tax tokens, whichever may be issued, shall bear prominently upon the face thereof the amount of the selling price for which such scrip or token will be accepted in payment of tax. Tax scrip or tokens.

The commission shall have power to provide means for the distribution of tax scrip or tax tokens Distribution of same.

to buyers throughout the state, including the right to place scrip or tokens on consignment, to require sufficient bond from consignees, and to require that persons making retail sales shall purchase and keep on hand scrip or tokens for the purpose of supplying buyers therewith.

Bi-monthly
returns.

SEC. 23. Each seller, on or before the fifteenth day of the month succeeding the end of each bi-monthly period, shall make out a return for the preceding bi-monthly period, upon forms to be provided by the tax commission, setting forth the amount of all sales, nontaxable sales, all taxable sales, the amount of tax thereon and such other information as the tax commission may require, sign and transmit the same to the tax commission. The tax commission may, in its discretion, require annual returns from any taxpayer, setting forth such additional information as it may deem necessary to correctly determine tax liability. The tax collected by a seller or accrued under the provisions of this title shall be paid by the seller to the tax commission in bi-monthly installments at the time of transmitting the return above provided for. Remittances in the amount of the tax collected or accrued may be made in the form provided in section 191 of this act; *Provided, however,* That the commission shall have full power to provide, by regulation, methods by which scrip or tokens shall be redeemed, accepted, transmitted or cancelled in satisfaction of tax imposed under the provisions of this title.

Redemption,
cancellation,
etc., of scrip
or tokens.

Prepayment
of taxes on
certain items.

SEC. 24. The commission may authorize a seller to prepay the tax levied under this title upon sales made through vending machines or similar devices, and waive the collection of the tax from the customer. No such authority shall be granted except upon application to the commission and unless the commission, after hearing, shall find that the condi-

tions of the applicant's business are such as to render impracticable the collection of the tax in the manner otherwise provided under this title. The commission, by regulation, may provide that the applicant, under this section, furnish a proper bond sufficient to secure the prepayment of taxes levied hereunder and print upon the property sold a statement to the effect that the tax has been paid in advance.

SEC. 25. In the case of installment sales and leases with an option to purchase, the commission, by regulation, may provide for the collection of taxes upon the installments of the purchase price, or amount of rental, as of the time the same fall due.

Installment sales.

The tax commission, by general regulation, may provide that a taxpayer whose regular books of account are kept on a cash receipts basis may file returns based upon his cash receipts for each bi-monthly period and pay the tax herein provided upon such basis in lieu of reporting and paying the tax on all sales made during such period.

Cash receipt records.

SEC. 26. In the case of a person who has no fixed place of business and sells from one or more vehicles, each such vehicle shall constitute a "place of business" within the meaning of section 187 of this act.

Place of business.

SEC. 27. Whoever, excepting as expressly authorized pursuant to this act, refunds, remits or rebates to a buyer, either directly or indirectly and by whatsoever means, all or any part of the tax levied by this title, or makes in any form of advertising, verbal or otherwise, any statements which might infer that he is absorbing the tax or paying the tax for the buyer by an adjustment of prices, or at a price including the tax, or in any other manner whatsoever shall be guilty of a misdemeanor.

Unauthorized refunds, remits or rebates.

Misde-meanor.

False scrip
or tokens.

SEC. 28. Whoever falsely or fraudulently makes, forges, alters, or counterfeits any scrip or token prescribed by the commission under the provisions of this title, or knowingly and wilfully utters, publishes, passes, or tenders as true, any false, altered, forged or counterfeited scrip or token shall be guilty of a felony.

Felony.

State only
may tax
retail sales.

SEC. 29. The state does hereby preempt the field of imposing tax upon retail sales of tangible property as included under the provisions of this title and no county, city, town or other municipal subdivision shall have the right to impose, levy or collect taxes upon retail sales as herein defined.

§ 9, title
II, and
title XVIII
applicable.

SEC. 30. The provisions of section 9 of title II and all of the provisions contained in title XVIII of this act shall have full force and application with respect to taxes imposed under the provisions of this title.

TITLE IV. COMPENSATING TAX.

Tax levied.

SEC. 31. There is hereby levied and there shall be collected from every person in this state a tax or excise for the privilege of using within this state any article of tangible personal property purchased subsequent to April 30, 1935. Such tax shall be levied and collected in an amount equal to the purchase price paid by the taxpayer multiplied by the rate of 2%.

Exemptions.

SEC. 32. The provisions of this title shall not apply:

Non-
residents.

(a) In respect to the use of any article of tangible personal property brought into the State of Washington by a non-resident thereof for his or her use or enjoyment while within the state;

Property
purchased
other than
at retail.

(b) In respect to the use of tangible personal property purchased other than at retail;

(c) In respect to the use of any article of tangible personal property the sale or use of which has already been subjected to a tax equal to or in excess of that imposed by this title whether under the laws of this state or of some other state of the United States;

Property subject to tax in excess of tax levied by this title.

(d) In respect to the use of tangible personal property purchased during any calendar month, the total purchase price of which is less than twenty (\$20.00) dollars.

Purchase price less than \$20.00.

SEC. 33. If any article of tangible personal property has already been subjected to a tax by this or any other state in respect to its sale or use in an amount less than the tax imposed by this title, the provisions of this title shall apply, but at a rate measured by the difference only between the rate herein fixed and the rate by which the previous tax upon the sale or use was computed.

Property subject to tax less than tax levied by this title.

SEC. 34. Each taxpayer subject to the provisions of this title shall, on or before the fifteenth day of every calendar month, file a return with the commission showing in detail the total quantity of tangible personal property used by him within the state during the preceding calendar month subject to the tax herein imposed, and such other information as the commission may deem pertinent. Each taxpayer shall remit to the commission with each such return the amount of tax shown thereon to be due.

Monthly return.

SEC. 35. For the purposes of this title:

(a) The term "purchase price" shall mean the consideration paid or given or contracted to be paid or given by any person to the seller of an article or tangible personal property for the article purchased. The term shall include, in addition to the consideration paid or given or contracted to be paid or given, the actual cost of transportation from the place where the article was purchased to the person using the same in this state.

Definitions: "Purchase price."

Words here-
inbefore
defined.

(b) The meaning ascribed to words and phrases in titles II and III and all the provisions of title XVIII of this act, insofar as applicable, shall have full force and effect with respect to taxes imposed under the provisions of this title: *Provided, however,* That in applying the provisions of section 202, the warrant shall direct the sheriff to levy upon and sell only the personal property the use of which is subject to tax under this title, and the lien therein provided for shall attach only to such property.

TITLE V. PUBLIC UTILITY TAX.

Effective
date, busi-
nesses and
amount
of taxes.

SEC. 36. From and after the first day of May, 1935, there is hereby levied and there shall be collected from every person a tax for the act or privilege of engaging within this state in any one or more of the businesses herein mentioned. Such tax shall be equal to the gross operating revenue of the business, multiplied by the rate set out after the business, as follows:

I. Railroad, express, railroad car, water distribution, light and power, telephone and telegraph businesses: three per cent;

II. Gas distribution business: two per cent;

III. Urban or interurban transportation business: one-half of one per cent;

IV. Vessels under sixty-five (65) feet in length operating upon the waters within the State of Washington, one-half of one per cent ($\frac{1}{2}$ of 1%);

V. Highway transportation and all public service businesses other than ones mentioned above: one and one-half per cent.

Definitions:

SEC. 37. For the purposes of this title, unless otherwise required by the context:

"Railroad
business";

(a) The term "railroad business" means the business of operating any railroad, by whatever power operated, for public use in the conveyance

of persons or property for hire: *Provided, however,* That it shall not include any business herein defined to be an urban or interurban transportation business;

(b) The term "express business" means the business of carrying freight, merchandise or property for public hire on the line of any common carrier operated in this state, when such common carrier is not owned or leased by the person engaging in such business; "express business;"

(c) The term "railroad car business" means the business of operating stock cars, furniture cars, refrigerator cars, fruit cars, poultry cars, tank cars, sleeping cars, parlor cars, buffet cars, tourist cars, or any other kinds of cars used for transportation of property or persons upon the line of any railroad operated in this state when such railroad is not owned or leased by the person engaging in such business; "railroad car business;"

(d) The term "water distribution business" means the business of operating a plant or system for the distribution of water for hire or sale; "water distribution business;"

(e) The term "light and power business" means the business of operating a plant or system for the generation, production or distribution of electrical energy for hire or sale; "light and power business;"

(f) The term "telephone business" means the business of operating or managing any telephone line or part of a telephone line and exchange or exchanges used in the conduct of the business of affording telephonic communication for hire. It includes cooperative or farmer line telephone companies or associations operating an exchange; "telephone business;"

(g) The term "telegraph business" means the business of affording telegraphic communication for hire; "telegraph business;"

(h) The term "gas distribution business" means the business of operating a plant or system for the "gas distribution business;"

production or distribution for hire or sale of gas, whether manufactured or natural;

"highway transportation business;"

(i) The term "highway transportation business" means the business of operating any motor propelled vehicle, as an auto transportation company, certified freight carrier, contract hauler or for hire carrier as defined in chapter 111, Laws of 1921, page 338, section 1, and chapter 166, Laws of 1933, page 613, section 1 and section 13, as amended by chapter 55, Laws of 1933, page 138, Extraordinary Session, section 1 and section 5;

"urban or interurban transportation business;"

(j) The term "urban or interurban transportation business" means:

(1) The business of operating any railroad, or any extension or extensions, branch or branches thereof, for public use in the conveyance of persons or property for hire, being mainly upon, along, above or below any street, avenue, road, highway, bridge or public place within any one city or town;

(2) The business of operating any electric interurban railroad for public use in the conveyance of persons or property for hire primarily between cities or towns within this state or between cities and towns in this state and an adjoining state;

(3) The business of operating any motor propelled vehicle for public use in the conveyance of persons, operating within the limits of any city or town or within the limits of contiguous cities or towns. Included herein are such means of conveyance as busses, hotel busses, jitneys, sight-seeing busses, taxicabs or any other passenger motor vehicles operated for public hire, if not operating between fixed termini or over regular routes and if operating entirely within the limits of any city or town, or contiguous cities or towns or within 3 miles of such limits;

"public service business;"

(k) The term "public service business" means any business subject to control by the state, or hav-

ing the powers of eminent domain and the duties incident thereto, or any business hereafter declared to be of a public service nature by the legislature of this state. It includes, among others, without limiting the scope hereof: airplane transportation, boom, dock, ferry, pipe line, public warehouse, toll bridge, toll logging road, water transportation and wharf businesses;

(l) The term "gross operating revenue" means the value proceeding or accruing from the performance of the particular public service or transportation business involved, including operations incidental thereto, but without any deduction on account of the cost of the commodity furnished or sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses;

"gross
operating
revenue."

(m) The meaning attributed, in title II of this act, to the words or phrases: "tax year," "person," "value proceeding or accruing," "business," "engaging in business," "cash discount" and "successor" shall apply equally in the provisions of this title.

Words
hereinbefore
defined.

SEC. 38. Every person engaging in businesses which are within the purview of two or more of schedules I, II, III, IV, and V of section 36 shall be taxable under each schedule applicable to the businesses engaged in.

Taxed as per
schedules
of § 36.

SEC. 39. The provisions of this title shall not apply to: Persons engaging in one or more businesses taxable under this title whose total gross operating revenue is less than one thousand (\$1,000.00) dollars for the taxable bi-monthly period or portion thereof: *Provided, however,* That any person claiming exemption under the provisions of this section may be required to file returns as provided herein even though no tax may be due. If

Exemptions.

the total gross operating revenue for a taxable bi-monthly period is one thousand (\$1,000.00) dollars, or more, no exemption or deductions from the gross operating revenue is allowed by this provision.

Deductions.

SEC. 40. In computing tax there may be deducted from the gross operating revenue the following items:

(a) Amounts derived by municipally owned or operated public service businesses, directly from taxes levied for the support or maintenance thereof;

(b) Amounts derived from the sale of commodities to persons in the same public service business as the seller, for resale as such within this state. This deduction is allowed only with respect to water distribution, light and power, gas distribution or other public service businesses which furnish water, electrical energy, gas, or any other commodity in the performance of public service business;

(c) Amounts actually paid by a taxpayer to another person taxable under this title as the latter's portion of the consideration due for services furnished jointly by both, if the total amount has been credited to and appears in the gross operating revenue reported for tax by the former;

(d) The amount of cash discount actually taken by the purchaser or customer;

(e) The amount of credit losses actually sustained by taxpayers whose regular books of accounts are kept upon an accrual basis;

(f) Amounts derived from business which the State of Washington is prohibited from taxing under the constitution of this state or the constitution or laws of the United States;

(g) Amounts derived from the distribution of water through an irrigation system, for irrigation purposes.

SEC. 41. Nothing herein shall be construed to exempt persons taxable under the provisions of this title from tax under any other titles of this act with respect to activities other than those specifically within the provisions of this title.

Does not exempt from taxes under other titles.

SEC. 42. The taxes imposed hereunder shall be due and payable in bi-monthly installments and remittance therefor shall be made on or before the fifteenth day of the month next succeeding the end of the bi-monthly period in which tax accrued. The taxpayer, on or before said fifteenth day of said month, shall make out a return, upon such forms and setting forth such information as the tax commission may require, showing the amount of the tax for which he is liable for the preceding bi-monthly period, sign and transmit the same to the tax commission, together with a remittance for said amount in the form required in title XVIII of this Act. The tax commission may, in its discretion, require verified annual returns from any taxpayer, setting forth such additional information as it may deem necessary to correctly determine tax liability.

Bi-monthly returns.

SEC. 43. All of the provisions contained in title XVIII of this Act shall have full force and application with respect to taxes imposed under the provisions of this title.

Title XVIII applicable.

TITLE VI. ADMISSIONS TAX.

SEC. 44. (a) From and after the first day of May, 1935, there is hereby levied and there shall be collected a tax of one cent for each twenty (20) cents or fraction thereof of the amount paid for admission to any place, including admission by season ticket or subscription, to be paid by the person paying for such admission; except that in the case the amount paid for admission is less than ten (10¢) cents, no tax shall be imposed. In the case

For each 20 cents or fraction thereof.

Exceptions.

of persons (except bona fide employees, state or municipal officers on official business, and children under twelve (12) years of age) admitted free or at reduced rates to any place at a time when and under circumstances under which an admission charge is made to other persons, an equivalent tax shall be collected based on the price so charged to such other persons for the same or similar accommodations, to be paid by the person so admitted. Amounts paid for admission by season ticket or subscription shall be exempt only if the amount which would be charged to the holder or subscriber for a single admission is less than ten (10¢) cents;

Tickets sold elsewhere than ticket office.

(b) Upon tickets or cards of admission to places of amusement sold elsewhere than at the ticket offices of such places of amusement, at a price in excess of the sum of the established price therefor at such ticket offices, plus the amount of any tax imposed under paragraph (a) of this section, a tax equivalent to ten (10%) per cent of the amount of such excess; such tax to be returned and paid in the manner provided in section 47 hereof, by the person selling such tickets;

Tickets sold in excess of regular price.

(c) A tax equivalent to fifty (50%) per cent of the amount for which proprietors, managers, or employees of any place of amusement sell or dispose of tickets or cards of admission in excess of the regular or established price or charge therefor, such tax to be returned or paid in the manner provided in section 47 hereof, by the person selling such tickets;

Permanent reservations.

(d) In the case of persons having the permanent use of boxes or seats in any place of amusement or a lease for the use of such box or seat (in lieu of the tax imposed by paragraph (a) of this section), a tax equivalent to ten (10%) per cent of the amount for which a similar box or seat is sold for each performance or exhibition at which

the box or seat is used or reserved by or for the lessee or holder, such tax to be paid by the lessee or holder;

(e) A tax of one and one-half ($1\frac{1}{2}\phi$) cents for each ten (10ϕ) cents or fraction thereof of the amount paid for admission to any public performance for profit at any roof garden, cabaret, or other similar entertainment, to which the charge for admission is wholly or in part included in the price paid for refreshments, service or merchandise; the amount paid for such admission to be deemed to be twenty (20%) per cent of the amount paid for refreshment, service or merchandise. Where the amount paid for admission is twenty (20ϕ) cents or less, no tax shall be imposed.

Cover charges.

SEC. 45. For the purposes of this title, unless required by the context:

Definitions:

(a) The term "admission" includes seats and tables, reserved or otherwise, and other similar accommodations, and the charges made therefor:

"Admission;"

(b) The word "person" and "successor" shall have the same meaning as is attributed to such words in title II of this act.

"person" and "successor."

SEC. 46. The price (exclusive of the tax to be paid by the person paying for admission) at which every admission ticket or card is sold shall be conspicuously and indelibly printed or written on the face or back of that part of the ticket which is to be taken up by the management of the place of amusement. Whoever sells an admission ticket or card on which the name of the vendor or the price is not so printed, stamped, or written or at a price in excess of the price so printed, stamped or written thereon, shall be deemed guilty of a misdemeanor, and upon conviction thereof be fined not more than one hundred (\$100.00) dollars.

Price of admission plainly printed on ticket.

Misdemeanor.

SEC. 47. Every person receiving any payment for admissions, taxable under this title, shall collect

Collection of tax.

Bi-monthly
returns.

the amount of tax imposed hereby from the person making such payments. The taxes imposed hereunder shall be due and payable to the state in bi-monthly installments and remittance therefor shall be made on or before the fifteenth day of the month next succeeding the end of the bi-monthly period in which the tax is collected or accrued. The person receiving any payment for admissions on or before said fifteenth day of said month, shall make out a return, upon such forms and setting forth such information as the tax commission may require, showing the amount of tax upon admissions for which he is liable for the preceding bi-monthly period, sign and transmit the same to the tax commission, together with a remittance for said amount in the form required in section 191 of this act. The tax commission may, in its discretion, require verified annual returns from any taxpayer setting forth such additional information as it may deem necessary to determine correctly tax liability.

Temporary
places of
amusement.

SEC. 48. Whenever a certificate of registration is obtained for operating or conducting temporary places of amusement by persons who are not the owners, lessees or custodians of the building, lots or place where the amusement is to be conducted, or whenever the business is permitted to be conducted, without the procurement of a certificate, the tax imposed by this title shall be returned and paid as provided in section 47 hereof, by said owner, lessee or custodian, unless paid by the person conducting the place of amusement.

Application
for tem-
porary
certificate.

The applicant for a temporary certificate shall furnish with the application therefor, the name and address of the owner, lessee or custodian of the premises upon which the amusement is to be conducted, and such owner, lessee or custodian shall be notified by the commission of the issuance of such certificate, and the joint liability for such tax.

The tax commission may declare the tax upon temporary or itinerant places of amusement to be immediately due and payable and collect the same, when in its discretion it believes there is a possibility that the tax imposed hereunder will not be paid.

SEC. 49. No tax shall be levied under this title in respect of any admissions to agricultural fairs if no part of the net earnings thereof inures to the benefit of any stockholders or members of the association conducting the same, or admissions to any exhibits, entertainment, or other pay feature conducted by such association as part of any such fair—if the proceeds therefrom are used exclusively for the improvement, maintenance, and operation of such agricultural fairs. Agricultural fairs.

SEC. 50. All of the provisions of title XVIII of this act shall have full force and application with respect to the taxes imposed under the provisions of this title. Title XVIII applicable.

TITLE VII. LIQUOR TAX.

SEC. 51. From and after May 1, 1935, there is hereby levied and there shall be collected a tax at the rate of 10% upon the retail selling price of all alcoholic liquors sold by the liquor control board of the State of Washington. Such tax shall be added to the price of all alcoholic liquor sold by the board and shall be collected from the purchaser by the board. Tax on retail selling price.

SEC. 52. The liquor control board, within fifteen days of the end of each calendar month, shall remit the tax so collected on liquor sold during the preceding calendar month to the state treasurer and the state treasurer shall deposit the tax so remitted to the credit of such funds and in such proportion as provided in section 211 of this Act. Liquor board to remit monthly.

TITLE VIII. TAX ON CONVEYANCES.

Tax levied on conveyances.

SEC. 53. From and after the first day of May, 1935, there is hereby levied and there shall be collected a tax upon conveyances: deed, instrument, or writing (unless deposited in escrow before May 1, 1935), whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons by his, her or its direction, when the consideration or value of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale, exceeds one hundred (\$100.00) dollars and does not exceed five hundred (\$500.00) dollars or fractional part thereof, 50 cents; and for each additional \$500.00 or fractional part thereof, 50 cents. This section shall not apply to any installment or writing, given to secure a debt.

Amount.

Defining "person."

SEC. 54. For the purposes of this title, unless otherwise required by the context: The word "person" shall have the same meaning as is attributed to such word in title II of this act.

Tax stamps.

SEC. 55. The tax commission shall cause to be prepared and distributed for the payment of the taxes prescribed in this title suitable stamps denoting the tax on any instrument, document, or paper, to which the same may be affixed, and shall prescribe such method for the affixing of said stamps as it may deem expedient.

Cancellation of stamps.

SEC. 56. Whenever any stamp is used for denoting any tax imposed by this title, except as hereinafter provided, the person using or affixing the same shall write or stamp, or cause to be written or stamped, thereon, the initials of his or its name and the date upon which the same is attached or used, so that the same may not again be used: *Provided*,

That the tax commission may prescribe such other method for the cancellation of such stamps as it may deem expedient.

SEC. 57. The tax commission, may, upon receipt of satisfactory evidence of the facts, make allowance for or redeem such of the stamps, issued under authority of law, to denote the payment of any tax, as may have been spoiled, destroyed or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which, through mistake, have been improperly or unnecessarily used, or where the returns or duties represented thereby have been excessive in amount, paid in error, or in any manner wrongfully collected. Such allowance or redemption may be made, either by giving other stamps in lieu of the stamps so allowed for or redeemed or by refunding the amount of value to the owner thereof; but no allowance or redemption shall be made in any case until the stamps so spoiled or rendered useless shall have been returned to the commission, or until satisfactory proof has been made showing the reason why the same cannot be returned: *Provided, further,* That no claim for the redemption of or allowance for stamps shall be allowed unless presented within two years after the purchase of said stamps from the tax commission. Redemptions.

SEC. 58. To forge or counterfeit any stamp of the kind herein provided is hereby declared to be a felony. Forgery of stamps felony.

SEC. 59. Each of the following acts is hereby declared to be a gross misdemeanor and punishable as such: (a) to take, sign, issue, or accept, or cause to be made, signed, issued, or accepted, any instrument, document, or paper of any kind or description whatsoever without the full amount of the tax thereon being duly paid; (b) to fraudulently cut, tear, or remove from any instrument, document, or paper, upon which any tax is imposed by Gross misdemeanor.

this title, any stamp or the impression of any stamp, die, plate, or other articles provided, made, or used in the pursuance of this title; (c) to wilfully remove, or alter the cancellation or defacing marks of, or otherwise prepare any stamp, with intent to use, or cause the same to be used, after it has already been used, or knowingly or wilfully buy, sell, offer for sale, or give away, any such washed or restored stamp to any person for use, or knowingly use the same; (d) for any person other than the tax commission or its duly authorized agent to sell any stamp provided for herein, not affixed to any conveyance taxed herein, whether said stamp be genuine or counterfeit.

Title XVII
applicable.

SEC. 60. All of the applicable provisions contained in title XVIII of this act shall have full force and application with respect to taxes imposed under the provisions of this title.

TITLE IX. TAX ON STOCK ISSUES AND TRANSFERS.

SEC. 61. From and after the first day of May, 1935, there is hereby levied and there shall be collected a tax:

(a) On each original issue, whether an organization or reorganization, of shares or certificates of stock, or of profits, or of interest in property or accumulations, by any corporation, or by any investment trust or similar organization (or by any person on behalf of such investment trust or similar organization) holding or dealing in any bonds or stock (whether or not such investment trust or similar organization constitutes a corporation within the meaning of this title), on each \$100 of par or face value or fraction thereof of the certificates issued by such corporation or by such investment trust or similar organization (or of the shares where no certificates were issued), 10 cents: *Provided*, That where such shares or certificates are issued without

Vetoed.

par or face value, the tax shall be 10 cents per share (corporate share, or investment trust or other organization share, as the case may be), unless the actual value is in excess of \$100 per share, in which case the tax shall be 10 cents on each \$100 of actual value or fraction thereof of such certificates (or of the shares where no certificates were issued), or unless the actual value is less than \$100 per share, in which case the tax shall be 2 cents on each \$20 of actual value, or fraction thereof, of such certificates (or of the shares where no certificates were issued):

The stamps representing the tax imposed by this subsection shall be attached to the stock books or corresponding records of the organization and not to the certificates issued.

(b) On all sales, or agreements to sell, or memoranda of sales or deliveries of, or transfers of legal title to stock (or to rights to subscribe for or to receive such stock, whether made upon or shown by the books of the corporation or other organization), whether made by any assignment in blank or by any delivery or by any paper or agreement or memorandum or other evidence of transfer or sale (whether entitling the holder in any manner to the benefit of such stock interest or rights, or not) on each \$100 of the par or face value or fraction of the certificates of such corporation or other organization (or of the shares where no certificates were issued), 4 cents; and where such shares or certificates are without par or face value, the tax shall be 5 cents on the transfer or sale or agreement to sell each share: *Provided*, That it is not intended by this title to impose a tax upon an agreement evidencing a deposit of stock as collateral security for money loaned thereon, which stock is not actually sold, nor upon the delivery or transfer for such purpose of stock so deposited (nor upon the return of stock loaned): *Provided, further*, That the tax

Vetoed.

shall not be imposed upon deliveries or transfers to a broker for sale, nor upon deliveries or transfers by a broker to a customer for whom and upon whose order he has purchased same, but such deliveries or transfers shall be accompanied by a certificate setting forth the facts: *Provided, further,* That the tax shall not be imposed upon deliveries or transfers from a fiduciary to a nominee of such fiduciary, or from one nominee of such fiduciary to another, if such stock continues to be held by such nominee for the same purpose for which it would be held if retained by such fiduciary, or from the nominee to such fiduciary, but such deliveries or transfers shall be accompanied by a certificate setting forth the facts: *Provided, further,* That in case of a sale of stock where the evidence of transfer is shown only by the books of the corporation or other organization, the stamp shall be placed upon such books; and where the change of ownership is by transfer of the certificate the stamp shall be placed upon the certificate; and in cases of an agreement to sell or where the transfer is by delivery of the certificate assigned in blank there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale, to which the stamp shall be affixed; and every bill or memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers.

Vetoed.

SEC. 62. For the purpose of this title, unless otherwise required by the context:

(a) The word "stock" means shares or certificates of stock or of profits, or of interest in property or accumulations, by any corporation, or by any investment trust or similar organization (or by any person on behalf of such investment trust or similar organization) holding or dealing in any of the instruments mentioned or described in this subsection

or subsection (b) below (whether or not such investment trust or similar organization constitutes a corporation within the meaning of this title).

(b) The word "bond" means all bonds, debentures, or certificates of indebtedness issued by any corporation, and all instruments, however termed, issued by any corporation with interest coupons or, in registered form, known generally as corporate securities.

(c) The word "person" as used herein shall have the same meaning as attributed to it in section 5 (b) title II of this act.

SEC. 63. Adhesive stamps for the purpose of paying the tax under this title shall be prepared by the tax commission in such form, of such denominations and in such quantities as it may prescribe. The tax commission shall make provisions for the sale of such stamps in such places and at such times as it deems necessary. It shall be a misdemeanor for any person to sell any stamp in violation of the provisions prescribed for such sale by the tax commission.

Vetoed.

SEC. 64. Whenever an adhesive stamp is used under this title, the person using or affixing it shall write or stamp thereon the initials of his name and the date on which the same is affixed or used and shall cut and perforate the stamp in a substantial manner so that it cannot be used again: *Provided*, That the tax commission may prescribe such other method for the cancellation of such stamps as it may deem expedient.

SEC. 65. The tax commission may provide by general regulation for redeeming or allowing for such stamps issued hereunder as may have been spoiled, destroyed, or rendered useless or unfit for the purposes intended, or for which the owner may have no use, or which have been erroneously affixed. The tax commission, upon presentation of a claim

Vetoed.

for the amount of such stamps, and upon the production of evidence satisfactory to it that such stamps were affixed erroneously so as to cause loss to the person making the claim by said amount, or such part thereof as it may allow, shall refund the amount so erroneously paid by means of vouchers and by issuance of state warrants drawn upon and payable from such funds as the legislature may provide. Such claims shall be presented to the tax commission in writing duly verified, shall state the full name and address of the claimant, the date of the erroneous affixing, and the face value of the stamps, shall describe the document to which the stamps were affixed, and shall contain such evidence as may be available upon which the demand for repayment is based. Such claims shall be presented within ninety days after the alleged erroneous affixing. If the tax commission rejects a claim or any part thereof, the claimant may appeal to the superior court of Thurston county, within thirty days after the date of the rejection. The appeal shall be perfected by serving a copy of the notice of appeal upon the tax commission within time herein provided and by filing the original thereof with proof of service with the clerk of the superior court of Thurston county. Within ten days after filing notice of such appeal, the claimant shall file with the clerk of the superior court a good and sufficient security company bond payable to the State of Washington in the sum of two hundred (\$200.00) dollars, conditioned to diligently prosecute the appeal and pay the state all costs that may be awarded if the appeal of the taxpayer is not sustained. A trial in the superior court on appeal shall be de novo and without the necessity of any proceedings other than the notice of appeal. In such proceedings the taxpayer shall be deemed the plaintiff, and the State of Washington, the defendant; and both parties shall be en-

titled to subpoena and require the attendance of witnesses as in other civil actions and to produce evidence that is competent, relevant and material. Either party shall be allowed to appeal to the supreme court in the same manner as other civil actions are appealed to that court. No court action or proceeding of any kind shall be maintained by the taxpayer to recover any amount under this title, except as herein provided.

SEC. 66. No sale, transfer or agreement to sell stock made after the first day of May, 1935, on which a tax is imposed by this title, which tax is not paid at the time of such transfer, shall be made the basis of any action or legal proceeding nor shall proof thereof be offered or received in evidence in any court in this state: *Provided*, That nothing contained in this paragraph shall apply to proceedings authorized by this title.

Where, through accident, mistake or inadvertence and without any intent to evade this title the said tax is not paid at the time of transfer, the tax commission may allow the tax to be paid at a later time under such rules and regulations as it may from time to time establish, and if so paid the penalty provided for failure to pay the tax shall not be enforced and any transfer on which the tax shall so have been paid shall have the same legal effect as if the tax had actually been paid at the time of the transfer and shall not be subject to the provisions of the first paragraph of this section.

Vetoed.

SEC. 67. Every person making a sale, agreement to sell, deliver or transfer stock, or conducting or transacting a brokerage business, shall keep or cause to be kept at some accessible place within the state a true book of accounts wherein shall be recorded, plainly and legibly, the date of making every sale, agreement to sell, delivery or transfer of stock, and every transaction in relation to any of such stock;

and also the number of shares, the face value, the selling price, the name of the stock, the name of the seller, the name of the purchaser, and the face value of the stamps affixed to the instrument, certificate or memorandum as provided in section 61. Such book shall be preserved for two years after the date of the last entry therein.

SEC. 68. Every corporation or association shall keep or cause to be kept at some accessible place within the state a stock certificate book, transfer ledger, or register, wherein shall plainly and legibly be recorded, in separate columns, the date of making every transfer of stock, the name and the number of shares thereof, the name of the party surrendering the certificates, the name of the party to whom certificates are issued in exchange therefor, and evidence of the payment of the tax imposed by section 61, which evidence, however, shall be furnished in one of the following manners, to-wit:

Vetoed.

(a) By attaching to the stock certificate surrendered for transfer the stamps required for such transfer, or

(b) If the stamps are not attached to the certificate but are attached to the memorandum of sale effecting or evidencing the transfer of such certificate, by attaching to the certificate said memorandum of sale with stamps attached.

The corporation or association shall retain and keep all surrendered or cancelled shares or certificates of stock and all bills or memoranda relating to the cancelled shares or certificates of stock and all bills or memoranda relating to the issue, sale or transfer of stock for at least two years after the date of the delivery thereof, and it shall also keep, for at least two years after the date of the last entry thereon the stock certificate book or transfer ledger provided for by this section.

SEC. 69. If any person, subject to the provisions of this title or any rules and regulations promulgated by the tax commission under authority hereof, shall be found to have failed to affix the stamps required, or to have the same affixed as herein provided, or to pay any tax due hereunder, or to have violated any of the provisions of this title or rules and regulations promulgated by the tax commission in the administration hereof, there shall be assessed and collected from such person, as tax and penalty, in addition to any tax that may be found due, a sum equal to the amount of any tax found to be due plus a penalty of twenty-five per cent and interest thereon at the rate of one per cent for each thirty days or portion thereof from the date the tax became due, and upon notice mailed to the last known address of the taxpayer said amount shall become due and payable in ten days, at which time the tax commission, or its duly authorized agent, may make immediate demand upon such taxpayer for the payment of all such taxes and penalties: *Provided*, That the tax commission, for good reason shown, may remit all or any part of the penalties imposed, but the taxpayer must pay all taxes due and interest thereon, at the rate of one per cent for each thirty days or portion thereof.

Vetoed.

SEC. 70. Any person liable to pay the tax imposed by this title, anyone who acts in the matter as agent or broker for such person, who makes any issue, sale, transfer or delivery of stock without paying said tax, and whenever in pursuance of any sale, transfer or agreement, delivers any such instrument or evidence of sale or transfer of or agreement to sell any stock, or bill of memorandum thereof, or transfers or causes the same to be transferred upon the books or records of the association or corporation, without having the stamps required by this title affixed thereto, and any association or

corporation whose stock is so sold or transferred, which shall transfer or cause the same to be transferred upon its books without having such stamps so affixed shall be punished by a fine of not less than ten (\$10.00) dollars nor more than five hundred (\$500.00) dollars.

Vetoed. SEC. 71. Whoever wilfully removes or alters or knowingly permits to be removed or altered the cancelling or defacing marks of any stamps provided for by this title with the intent to use such stamps, or knowingly or wilfully buys, prepares for use, uses, has in possession, or suffers to be used, any washed, restored or counterfeit stamps and whoever intentionally removes or causes to be removed or knowingly permits to be removed, any stamp affixed pursuant to this title shall be punished by a fine of not less than five hundred (\$500.00) dollars nor more than one thousand (\$1,000.00) dollars, or by imprisonment for not more than one year, or both.

SEC. 72. Whoever fraudulently makes use of an adhesive stamp to denote the payment of the tax imposed by this act without effectually cancelling it in accordance with section 64, shall be punished by a fine of not less than ten (\$10.00) dollars nor more than five hundred (\$500.00) dollars.

SEC. 73. All of the provisions contained in title XVIII of this act shall have full force and application with respect to taxes imposed under the provisions of this title: *Provided*, That the following sections of said title XVIII shall not apply hereto: Sections 188, 190, 193 and 203.

TITLE X. RADIO BROADCASTING TAX.

Tax levied.

SEC. 74. From and after the first day of May, 1935, there is hereby levied and there shall be collected from every person a tax for the act or privilege of engaging in the business of radio broadcasting. As to such persons the amount of the tax

with respect to such business shall be equal to the gross income of the business multiplied by the rate of one-half of one per cent.

One-half of one per cent on gross income.

SEC. 75. For the purposes of this title, unless otherwise required by the context, the word "person" as used herein shall have the same meaning as attributed to it in section 5 (b), title II of this act.

Defining "person."

SEC. 76. The taxes imposed hereunder shall be due and payable in bi-monthly installments and remittance therefor shall be made on or before the fifteenth day of the month next succeeding the end of the bi-monthly period in which the tax accrued. The taxpayer, on or before said fifteenth day of said month, shall make out a return, upon such forms and setting forth such information as the tax commission may require, showing the amount of tax for which it is liable for the preceding bi-monthly period, sign and transmit the same to the tax commission, together with a remittance for said amount.

Bi-monthly returns.

SEC. 77. The provisions of title XVIII which relate to the assessment and collection of taxes are hereby extended to, and made a part of, this title as far as applicable for the purpose of collecting the taxes levied under this title.

Title XVIII applicable.

TITLE XI. FUEL OIL TAX.

SEC. 78. From and after the first day of May, 1935, there is hereby levied and there shall be collected, in addition to any other taxes provided by law, an excise tax upon every distributor at the rate of one-quarter ($\frac{1}{4}$) cent for each gallon of fuel oil and/or diesel oil sold, distributed, withdrawn or used by him in the State of Washington. The tax herein imposed shall be collected by the director of licenses of this state and shall be paid by every distributor but once in respect to any fuel oil and/or

Tax levied.

Collected by director of licenses.

diesel oil, sold, distributed, withdrawn or used by him.

Bills rendered by distributors.

Bills shall be rendered by distributors to all purchasers of fuel oil and/or diesel oil of fifty (50) gallons or more and to all purchasers of smaller quantities upon request containing a statement that the distributor has assumed the tax thereon.

Definitions :

SEC. 79. For the purposes of this title, unless otherwise required by the context:

"Fuel oil;"

(a) The term "fuel oil" shall mean and include an oil of fourteen degrees to nineteen degrees American Petroleum Institute gravity and with a viscosity range of twenty-six to fifty Saybolt Furol at a temperature of one hundred twenty-two degrees or any other refined or partially refined petroleum product other than gasoline or diesel oil;

"diesel oil;"

(b) The term "diesel oil" shall mean and include an oil from twenty-seven degrees to thirty-four degrees American Petroleum Institute gravity and with a viscosity range of forty-one to forty-eight Saybolt Universal at a temperature of one hundred degrees;

"distributor;"

(c) The word "distributor" shall mean and include every person who refines, manufactures, produces or compounds fuel oil and/or diesel oil and sells, distributes, or in any manner uses the same in this state; also any person who imports any fuel oil and/or diesel oil into this state and stores, withdraws, sells, distributes, or in any manner uses the same in this state whether in the original package or container in which it is imported or otherwise; also any person who having acquired in this state in the original package or container fuel oil and/or diesel oil, shall distribute or sell the same, whether in such original package or container in which the same was imported or otherwise, or in any manner uses the same;

(d) The words "sale," "sale at retail" or "retail sale," "person" and "successor" shall have the same meaning as is attributed to such words in title II of this act;

"sale," "sale at retail," "person" and "successor;"

(e) The words "director" and "department" shall have the same meaning as is attributed to such words in section 1, of chapter 58, of the Laws of Washington, 1933.

"director" and "department."

SEC. 80. It is hereby provided that section 2, chapter 58, Laws of Washington, 1933, shall be applicable to the taxes imposed under this title: *Provided*, That the total amount of the bond or bonds required therein to be fixed by the director of licenses shall not be less than one thousand (\$1,000.00) dollars.

§ 2, ch. 58, Laws 1933, applicable.

Bonds not less than \$1,000.

Exemptions for fuel oil and for diesel oil exported by distributors shall be allowed in the manner provided in paragraph 3 of section 17, chapter 58, Laws of Washington, 1933.

Exemptions allowed.

SEC. 81. All of the provisions of chapter 58, Laws of Washington, 1933, except sections 1, 5, 6, 18, 20, 23, 25, 26 and 27 thereof shall have full force and application to this title as fully as though the words "fuel oil and/or diesel oil" appeared therein.

Ch. 58, Laws of 1933, with exceptions, applicable.

TITLE XII. TAX ON CIGARETTES.

SEC. 82. From and after the first day of May, 1935, there is hereby levied, and there shall be collected as hereinafter provided in this title, a tax upon the sale, use, consumption, handling or distribution of all cigarettes, in an amount equal to one-twentieth of one cent for each cigarette, unless the intended retail selling price for each cigarette shall be more than one cent, in which event, the tax shall be ten per cent of such intended retail selling price.

Tax levied.

(a) In order to enforce collection of the tax hereby levied, the tax commission is authorized and

Tax stamps.

required to design and have printed stamps of such size and denominations as may be determined by the commission, said stamps to be affixed on the smallest container or package that will be handled, sold, used, consumed or distributed, to permit the commission to readily ascertain by inspection, whether or not such tax has been paid as provided in this title. Every person shall cause to be affixed on every package of cigarettes, as defined in this title, on which a tax is due, stamps of an amount equaling the tax due thereon before such person sells, offers for sale, uses, consumes, handles, removes, or otherwise disturbs and distributes the same;

Affixed on
package.

Wholesaler
to stamp.

Interstate
business.

(b) Every wholesaler in this state shall immediately, after receipt of any of the articles taxed herein, cause the same to have the requisite denomination and amount of stamps affixed to represent the tax as stated herein: *Provided, however,* That any wholesaler engaged in interstate business, who shall furnish surety bond in a sum satisfactory to the commission, shall be permitted to set aside such part of his stock as may be necessary for the conduct of such interstate business without affixing the stamps required by this title. Said interstate stock shall be kept separate and apart from stamped stock. Every wholesaler shall, at the time of shipping or delivering any of the articles taxed herein, make a true duplicate invoice of the same which shall show full and complete details of the sale or delivery of the taxable articles, and shall retain the same subject to the use and inspection of the tax commission;

Retailer
to stamp.

(c) Every retailer shall, except as to those articles on which the tax has been paid by the proper affixing of stamps by a wholesaler, as herein provided, affix the stamps for the denomination and amount necessary to represent the tax on each indi-

vidual package or container, the same to be done, in all cases, immediately upon receipt by the retailer of the unstamped articles ;

(d) Said stamps shall be affixed in such manner that they cannot be removed from the package or container without said stamp being mutilated or destroyed, which stamps so affixed shall be evidence of the tax imposed ; and such stamps may be cancelled by the use of a rubber stamp bearing the certificate number of such wholesaler or retailer as shown by the certificate of registration issued to him by the tax commission, as provided in title XVIII of this act, and such stamps may be cancelled as soon as they shall be affixed to the package or container ;

Manner affixed.

Cancellation of.

(e) In the case of cigarettes contained in individual packages, usually sold to consumers, as distinguished from cartons or larger units, the stamps shall be affixed securely on the face of each individual package ;

Individual packages.

(f) Wholesalers and retailers subject to the provisions of this title shall be allowed as compensation for their services in affixing the stamps herein required, a sum equal to five (5) per cent of the face value of the stamps purchased by them ;

Compensation for affixing stamps.

(g) It is the intent and purpose of this title to levy a tax on all of the articles taxed herein, sold, used, consumed, handled or distributed within this state and to collect the same from the person who first sells, uses, consumes, handles or distributes the same in the State of Washington. It is further the intent and purpose of this title that whenever any of the articles herein taxed are given away for advertising or any other purpose whatsoever, the same shall be taxed in the same manner as if they were sold, used, consumed, handled or distributed in this state.

Intent of title.

Definitions :

SEC. 83. For the purposes of this title, unless otherwise required by the context :

"Wholesaler ;"

(a) The word "wholesaler" means and includes every person who purchases, sells or distributes any one or more of the articles taxed herein to retailers for the purpose of resale only ;

"retailer ;"

(b) The word "retailer" means and includes every person, other than a wholesaler, who shall purchase, sell, offer for sale or distribute any one or more of the articles taxed herein, irrespective of quantity or amount, or the number of sales ; and all persons operating under a retailer's registration certificate ;

"retail selling price ;"

(c) The words "retail selling price" means the ordinary, customary or usual price paid by the consumer for each package of cigarettes, before the tax levied by this title has been paid ;

"cigarette ;"

(d) The word "cigarette" means any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and irrespective of the tobacco being flavored, adulterated or mixed with any other ingredient, where such roll has a wrapper or cover made of paper or any other material, except where such wrapper is wholly or in the greater part made of tobacco ;

"stamp ;"

(e) The word "stamp" as used herein means the stamp or stamps by use of which the tax levy under this title is paid ;

"person,"
"sale,"
"business"
and "successor."

(f) The meaning attributed, in title II of this act, to the words "person," "sale," "business" and "successor" shall apply equally in the provisions of this title.

Wholesaler
and retailer
to keep
records.

SEC. 84. It shall be the duty of every wholesaler or retailer subject to the provisions of this title to keep and preserve for a period of five years an accurate set of records, showing all transactions had with reference to the purchase and sale of any of the articles taxed herein and such persons shall keep

also separately all invoices, and shall keep a record of all stamps purchased, and all such records and all such stock of taxable articles on hand shall be open to inspection at all reasonable times to the tax commission or its duly authorized agent: *Provided, however,* That all retailers purchasing or receiving any of the articles taxed herein from without the state, whether the same shall be ordered through a wholesaler or jobber in this state, or by drop shipment or otherwise, immediately upon receipt of the same, shall mail a duplicate invoice of all such purchases or receipts to the tax commission and failure to furnish such duplicate invoices shall be deemed a violation of this title.

Receiving goods from outside of state.

SEC. 85. To forge or counterfeit any stamp of the kind herein provided is hereby declared to be a felony.

Forgery of stamps felony.

SEC. 86. Each of the following acts is hereby declared to be a gross misdemeanor and punishable as such:

Gross misdemeanor, violations.

(a) To sell, except as a registered wholesaler engaged in interstate commerce as to the article being taxed sold in interstate commerce, any of the articles taxed herein, without the stamp being provided for first being affixed and cancelled as herein provided;

To sell article without stamp.

(b) To use or have in possession knowingly or intentionally any forged or counterfeit stamps;

Possess forged stamps.

(c) For any person other than the tax commission or its duly authorized agent to sell any stamps provided for herein, not affixed to any of the articles taxed herein whether the said stamps be genuine or counterfeit;

Unauthorized sale of stamps.

(d) To violate any of the provisions of this title;

Violate provisions.

(e) To violate any lawful rule or regulation made and published by the tax commission;

Violate rules.

Use stamp
more
than once.

(f) To use any stamps more than once or to have in one's possession any stamps that have been used;

Alter
cancelled
stamps.

(g) To remove, erase, alter, or deface the cancellation marks on any stamp or to have in possession any stamp on which the cancellation mark has been removed, erased, altered or defaced;

Refusal to
submit to
inspection.

(h) To refuse to allow on demand of the tax commission, or any duly authorized agent thereof, to make full inspection of any place of business where any of the articles herein taxed are sold or otherwise hinder or prevent such inspection;

Conceal
violations.

(i) To use any artful device or deceptive practice to conceal any violations of this title or to mislead the tax commission or any duly authorized agent thereof in the enforcement of this title;

Unstamped
articles.

(j) For any retailer to have in possession in any place of business any of the articles herein taxed, unless the same shall have the proper stamps attached;

False
invoice.

(k) For any person to make, use or present or exhibit to the tax commission, or any duly authorized agent thereof, any invoice for any of the articles herein taxed which bears an untrue date or falsely states the nature or quantity of the goods therein invoiced;

Failure to
produce
invoice.

(l) For any wholesaler or retailer or his agent or employees to fail to produce on demand of the tax commission all invoices of all the articles herein taxed and/or stamps bought by him or received in his place of business within one (1) year prior to said demand unless he can show by satisfactory proof that the non-production of said invoices was due to providential or other causes beyond his control;

Evasion
of tax.

(m) For any person to receive in this state any shipment of any of the articles taxed herein, when

the same are not stamped, for the purpose of avoiding payment of tax.

All agents, employees and others who aid, abet or otherwise participate in any way in the violation of the provisions of this title, or in any of the offenses herein described shall be guilty and punishable as principals, to the same extent as any wholesaler or retailer violating the provisions of the title.

SEC. 87. If any wholesaler or retailer, subject to the provisions of this title or any rules and regulations promulgated by the tax commission under authority hereof, shall be found to have failed to affix the stamps required, or to have the same affixed as herein provided, or to pay any tax due hereunder, or to have violated any of the provisions of this title or rules and regulations promulgated by the tax commission in the administration hereof, there shall be assessed and collected from such wholesaler or retailer, as tax and penalty, in addition to any tax that may be found due, a sum equal to the amount of any tax found to be due plus a penalty of twenty-five per cent and interest thereon at the rate of one per cent for each thirty days or portion thereof from the date the tax became due, and upon notice mailed to the last known address of the taxpayer said amount shall become due and payable in ten days, at which time the tax commission, or its duly authorized agent, may make immediate demand upon such wholesaler or retailer for the payment of all such taxes and penalties: *Provided*, That the tax commission, for good reason shown, may remit all or any part of penalties imposed, but the taxpayer must pay all taxes due and interest thereon, at the rate of one per cent for each thirty days or portion thereof. The keeping of any unstamped articles coming within the provisions of this title shall be prima facie evidence of the intent to violate the provisions of this title.

Failure to
affix stamp.

Penalty.

Remission
of penalties.

Contra-
band goods.

Seizure of.

Sale of.

Proceeds
of sale.

Forfeited
property val-
ued more
than \$25.00.

Description
and ap-
praisement.

SEC. 88. Any articles taxed herein found at any point within this state, which articles shall be held, owned, possessed or in the control of any person for a period of time longer than the time to affix the stamps and not having affixed to the packages or container as above defined the stamps as above provided, are hereby declared to be contraband goods, and the same may be seized by the commission, or its duly authorized agent, or by any peace officer of the state, when directed by the commission so to do, without a warrant, and said goods shall be offered by the commission for sale at public auction to the highest bidder after due advertisement, but the commission before delivering any of said goods so seized shall require the person, so holding, owning, possessing or controlling the said articles, to affix the proper amount of stamps as required by this title. The proceeds of sale of any goods sold hereunder shall be paid to the tax commission: *Provided*, That the cost of confiscation and sale shall be paid out of the proceeds derived from such sale before making said remittance: *Provided, further*, That any vehicle, not a common carrier, which may be used in transporting for the purpose of violating the provisions of this title any of the articles taxed herein shall likewise be subject to confiscation and sale in the same manner as above provided.

SEC. 89. In all cases of seizure of any property made subject to forfeiture under the provisions of this title, which, in the opinion of the person making the seizure, is of the appraised value of twenty-five (\$25.00) dollars, or more, the said person shall proceed as follows:

(a) He shall cause a list containing a particular description of the property seized to be prepared in duplicate, and an appraisement thereof to be made by three sworn appraisers to be selected by him, who shall be respectable and disinterested citizens of this

state, residing within the county where the seizure was made. Said list and appraisalment shall be properly attested by the said person and the said appraisers, for which service each of the said appraisers shall be allowed the sum of one (\$1.00) dollar per day for not exceeding two days, to be paid as other costs;

(b) If the property seized is believed, by the person making the seizure, to be of less value than twenty-five (\$25.00) dollars, no appraisalment shall be made;

No appraisalment if valued less than \$25.00.

(c) The person making the seizure shall proceed to give notice thereof for five days, in writing, at three places in the county where the seizure is made. One of the notices shall be posted at the county court house; another at the place where the goods were seized; and the other at some public place. The notice shall describe the property seized, and the time and place and cause of seizure and give the name and place of residence, if known, of the person from whom the property was seized, and shall require any person claiming it to appear and make such claim in writing, within five days from the date of the first posting of such notice. Such person making the seizure shall also deliver to the person from whom the property was seized, and also to the owner, if known, a copy of the said notice;

Notice of seizure.

(d) Any person claiming the said property seized as contraband, within the time specified in the notice, may file with the tax commission a claim, in writing, stating his interest in the property seized, and may execute a bond to the tax commission in a penal sum equal to double the value of the property so seized, but in no case shall said bond be less than one hundred (\$100.00) dollars, with sureties to be approved by the clerk of the superior court in the county in which the property is seized, conditioned that in case of condemnation of the property seized,

Claims on property.

Bond required.

Prosecution
of case
to secure
forfeiture.

the obligor shall pay to the tax commission the full value of the property so seized, and all costs and expenses of the proceedings to obtain such condemnation, including a reasonable attorney's fee. And, upon delivery of such bond to the tax commission, it shall transmit the same with the duplicate list or description of the property seized to the prosecuting attorney of the county in which such seizure was made, and said prosecuting attorney shall prosecute the case to secure the forfeiture of said property in the court having jurisdiction. Upon filing the bond aforesaid, the said property shall be delivered to the claimant pending the outcome of the case, provided that he shall at once affix the required stamps thereto;

No claim
or bond
entered.

(e) If no claim is interposed and no bond is filed within the time above specified, such property shall be forfeited, without further proceedings, and the same shall be sold as herein provided, and the proceeds of sale when received by the tax commission shall be paid into the state treasury as are other funds collected: *Provided*, That in seizures of property of less value than twenty-five (\$25.00) dollars, the same may be advertised with other quantities at Olympia by the tax commission and disposed of as hereinbefore provided;

Value of
property
determines
jurisdiction.

(f) In proceedings to secure a confiscation of the property hereinbefore mentioned, where the value of the goods seized at one time is one hundred (\$100.00) dollars, or less, the justice court of the place where the property is situated, shall have jurisdiction to try the cause. Where the value of the property seized at one time is more than one hundred (\$100.00) dollars, then the superior court of the county where the property is seized shall have jurisdiction to try the cause.

Proceeding
in rem.

The proceedings against property seized, according to the provisions of this act, shall be considered

a proceeding in rem unless otherwise herein provided.

Within ten days after filing the bond provided for in subdivision (d) hereof, the claimant shall file a petition in the court having jurisdiction of the cause, and the tax commission or other party authorized to prosecute the confiscation of said property, shall plead to it as if it were an ordinary action at law, and the same rules of pleading and procedure applicable to actions in the justice court or superior shall be observed in this action, and the costs shall be adjudged as in other actions: *Provided, however,* That neither the state, nor the tax commission, nor any other person representing the state shall be liable for the costs in event the court shall not confiscate the property in controversy.

Claimant to
file petition.

State not
liable
for costs.

SEC. 90. The tax commission may, in its discretion, return any property confiscated under the provisions of this title, or any part thereof, when it is shown that there was no intention to violate the provisions of this title: *Provided,* That when any property is confiscated, under the provisions of this title, the tax commission may, in its discretion, return such goods to the parties from whom they were confiscated, if and when, such parties affix the proper amount of stamps thereto, and pay to the tax commission as penalty an amount equal to twenty-five per cent of the amount of tax due and interest thereon at the rate of one per cent for each thirty days or portion thereof from the date the tax became due, and in such cases, no advertisement shall be made nor notices posted in connection with said confiscation.

Tax commis-
sion may
return
property.

SEC. 91. When the tax commission has good reason to believe that any of the articles taxed herein are being kept, sold, offered for sale, or given away in violation of the provisions of this title or regulations issued under authority hereof, it may make

Tax commis-
sion may
demand
search
warrant.

affidavit of such fact, describing the place or thing to be searched, before any justice of peace, mayor of any city, town or village, or judge of any court in this state, and such justice, mayor or judge shall issue a search warrant directed to the sheriff, any constable, police officer, or duly authorized agent of the tax commission commanding him diligently to search any building, room in a building, place or vehicle as may be designated in the affidavit and search warrant, and to seize such tobacco so possessed and to hold the same until disposed of by law, and to arrest the person in possession or control of the same. If upon the return of such warrant, it shall appear that any of the articles taxed herein, unlawfully possessed, were seized, the same shall be sold as provided in the preceding section.

Tax commission to make rules for refunding cost of stamps to dealers.

SEC. 92. The tax commission may promulgate rules and regulations providing for the refund to dealers for the cost of stamps affixed to articles taxed herein, which by reason of damage become unfit for sale and are destroyed by the dealer or returned to the manufacturer or jobber. In the case of any articles to which stamps have been affixed, and which articles have been sold and shipped to a regular dealer in such articles in another state, the seller in this state shall be entitled to a refund of the actual amount of the stamps so affixed, upon condition that the seller in this state shall make affidavit that the articles were sold and shipped outside of the state and that he has received from the purchaser outside the state a written acknowledgment that he has received such articles with the amount of stamps affixed thereto, together with the name and address of such purchaser: *Provided, however,* That the stamps so affixed for which the refund is claimed have been marked void by the seller in this state with the name and address of the seller stamped thereon together with the voidance on the

certificate from the purchaser without the state; otherwise, no refund shall be made. The tax commission is hereby authorized to redeem any unused stamps purchased from it.

Redemption
of unused
stamps.

SEC. 93. Every person in this state who sells any of the articles taxed herein by means of any vending machine of any kind or character shall be required before engaging in such business to apply to and obtain from the tax commission a certificate to engage in business as a retailer, and shall obtain a separate certificate for each machine used in vending or selling any of the articles taxed herein and each machine so used shall be considered a separate place of business. Such certificate shall be issued upon application in the same manner as provided in section 187 of title XVIII of this act. Any articles taxed herein vended by means of any such machine shall bear stamps as evidence that the tax herein imposed has been paid.

Certificate
to engage
in business
as a retailer.

Articles to
bear stamps.

SEC. 94. The provisions of this title shall not apply in any case in which the State of Washington is prohibited from taxing under the constitution of this state or the constitution or the laws of the United States.

Not
applicable.

SEC. 95. All of the provisions contained in title XVIII of this act shall have full force and application with respect to taxes imposed under the provisions of this title: *Provided*, That the following sections of said title XVIII shall not apply hereto: sections 188, 190, 193, 205.

Provisions
in title 18
have full
force.

Exceptions.

TITLE XIII. TAX ON PROPRIETARY MEDICINES AND
TOILET PREPARATIONS.

SEC. 96. From and after the first day of May, 1935, there is hereby levied and there shall be collected, as hereinafter provided in this title, a tax upon the sale, use, consumption, handling or distribution of proprietary medicines and toilet preparations in an amount equal to ten (10%) per cent of the intended retail selling price thereof. Only one sale of the same article shall be used in computing the amount of tax hereunder.

SEC. 97. For the purposes of this title, unless otherwise required by the context:

(a) The words "person," "sale," and "successor" shall have the same meaning as is attributed to such words in title II of this act;

(b) The words "retailer," "wholesaler" and "stamp" shall have the same meaning as is attributed to such words in title XII of this act;

Vetoed.

(c) The term "toilet preparations" includes all cosmetics and perfumes, essences, extracts, toilet waters, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, tooth and mouth washes, dentifrices, tooth pastes, aromatic cachous, toilet powders, and any similar substances, articles, or preparations, by whatsoever name known or described, to be used or applied for toilet purposes but not including soaps; "soaps" include all articles containing saponaceous materials excepting dentifrices, tooth pastes, shampoos and shaving soaps or creams, which said excepted articles shall be considered as "toilet preparation;"

(d) The term "proprietary medicines" includes all manufactured medicines that some person or persons have an exclusive right to make or sell;

(e) The term "medicines" means and includes any substance or preparation sold to be used in the

prevention, cure or alleviation of any disease or ailment;

(f) The term "package" means the individual package, bottle, or other container in or from which retail sales of proprietary medicines and toilet preparations are normally made or intended to be made;

(g) The term "retail selling price" means the ordinary, customary, or usual price paid by the customer or consumer.

SEC. 98. The taxes imposed under this title shall be enforced and collected in the same manner as the taxes imposed under title XII of this act and all of the provisions of said title XII shall have full force and application with respect to taxes imposed under this title, excepting sec. 82 (e) and 83 thereof

TITLE XIV. STORE LICENSE TAX.

SEC. 99. There is hereby imposed upon every person opening, establishing, operating or maintaining in this state two or more stores under single ownership, an annual tax for each calendar year during any part of which such stores are operated or maintained, which tax shall be payable at the time of making the application for licenses required under the provisions of section 100 to be determined as follows:

(1) Upon two stores, twenty-five (\$25.00) dollars for each store;

(2) Upon each store in excess of two, but not to exceed five, fifty (\$50.00) dollars for each such additional store;

(3) Upon each store in excess of five, but not to exceed ten, one hundred (\$100.00) dollars for each such additional store;

(4) Upon each store in excess of ten, but not to exceed twenty, one hundred fifty (\$150.00) dollars for each such additional store;

Vetoed.

(5) Upon each store in excess of twenty, but not to exceed fifty, two hundred (\$200.00) dollars for each such additional store;

(6) Upon each store in excess of fifty, two hundred fifty (\$250.00) dollars for each such additional store.

Vetoed. } SEC. 100. Every person subject to the tax imposed by section 99 shall apply to the tax commission for a license for each store within this state under single or common ownership, supervision or management. The application for a license shall be made on a form which shall be prescribed and furnished by the tax commission, and shall set forth the name of the owner, manager, lessee or other person desiring such license; the name of such store; the location, including the street number of such store; and such other facts as the tax commission may require. One application blank may contain the application for any number of licenses.

SEC. 101. As soon as practicable after the receipt of any application, the tax commission shall carefully examine such application to ascertain whether it is in proper form and contains the necessary and requisite information. If, upon examination thereof, the tax commission shall find that any such application is not in proper form and does not contain the necessary and requisite information, such application shall be returned for correction. If an application is found to be satisfactory, and if the tax prescribed in section 99 shall have been paid, the tax commission shall issue to the applicant a license for each store for which an application for a license shall have been made. Each licensee shall display the license so issued in a conspicuous place in the store for which such license is issued. Any person, having securing [secured] a license as required herein, desiring to change the location of the store

for which the license shall have been issued, shall make application to the tax commission, on a form provided therefor by the tax commission, to have such license corrected so as to show the new location of the store theretofore licensed. Such application shall be accompanied by the license previously issued, but no additional tax shall be assessed under the provisions of section 99 because of such change of location.

SEC. 102. All licenses shall be so issued as to expire on the thirty-first day of December of each year. On or before the thirty-first day of December of each year, every person having a license, shall apply to the tax commission for a renewal license for the calendar year next ensuing. All applications for renewal licenses shall be made on forms which shall be prescribed and furnished by the tax commission. Each such application for a renewal license shall be accompanied by a remittance for the amount of the tax due under the provisions of section 99.

Vetoed.

SEC. 103. For the provisions of this title unless otherwise required by the context:

(a) The term "store" means and includes any place of business or mercantile establishment, leased department, stall or stand, in or from which goods, wares, merchandise or commodities of any kind are sold at retail: *Provided, however,* That the word "store" shall not be construed to include warehouses used exclusively for the storage of goods, wares, merchandise or commodities which are withdrawn therefrom in consummation of sales made at a central store: *Provided, further,* That where goods, wares, merchandise or commodities are sold under single or common ownership or supervision from more than one room, building or place, all of which are located within a radius of five hundred feet of a common center and used as inter-related and dependent departments of one unified business

establishment, such combination of rooms, buildings or places, for the purposes of this act, shall be construed to be but one store;

(b) The term "single ownership" means not only legal ownership by one person, but also control, supervision, domination or management by one person through legal or equitable ownership, ownership or control of corporate stock or other shares, holding companies, voting trust agreements, trust arrangements, leasing or consignment agreements or any other device whatsoever whereby control, supervision, domination or management is effected or whereby the gross revenue, net revenues or profits from store operations, directly or indirectly, immediately or ultimately, are made available for the beneficial uses or directly or indirectly, inure to the immediate or ultimate benefit of one person.

Vetoed.

(c) The meaning ascribed to the words "person," "sale," and "sale at retail" in title II and all the provisions of title XVIII of this act insofar as applicable shall have full force and effect with respect to the taxes imposed under the provisions of this title.

TITLE XV. INHERITANCE TAX.

SEC. 104. That section 1 of chapter 55 of the Laws of 1901, as amended (section 11201, Rem. Rev. Stat.), is amended to read as follows:

Section 1. All property within the jurisdiction of this state, and any interest therein, whether belonging to the inhabitants of this state or not, and whether tangible or intangible, which shall pass by will or by the statutes of inheritance of this or any other state, or by deed, grant, sale or gift made in contemplation of the death of the grantor or donor, or by deed, grant or sale or gift made or intended to take effect in possession or in enjoyment after the death of the grantor or donor, or by deed, grant or

Amends § 1,
ch. 55, Laws
of 1901, as
amended.

Making of
inheritance
tax.

sale or gift made or intended to take effect in possession or in enjoyment after the death of the grantor or donor to any person in trust or otherwise, shall, for the use of the state, be subject to a tax as provided for in section 2, after the payment of all debts owing by the decedent at the time of his death, the local and state taxes due from the estate prior to his death, and a reasonable sum for funeral expenses, monument or crypt, court costs, including cost of appraisement made for the purpose of assessing the inheritance tax, the fees of executors, administrators or trustees, reasonable attorney's fees, and family allowance not to exceed \$1,000.00, and no other sum, but said debts shall not be deducted unless the same are allowed or established within the time provided by law, and all administrators, executors, and trustees, and any such grantee under a conveyance, and any such donee under a gift, made during the grantor's or donor's life, shall be respectively liable for all such taxes to be paid by them, with interest as hereinafter provided until the same shall have been paid. The inheritance tax shall be and remain a lien on such estate from the death of the decedent until paid. And whenever property, real or personal, other than real property held by the entirety, is held in the joint names of two or more persons, or deposited in banks or other institutions or depositories in the joint names of two or more persons and payable to either or the survivor, upon the death of one of such persons the right of the surviving joint tenant or tenants, person or persons to the immediate ownership or possession and enjoyment of such property shall be deemed a transfer taxable under the provisions of this act in the same manner as though the whole property to which such transfer relates belonged absolutely to the deceased joint tenant or joint depositor and had been devised or bequeathed to the surviving joint tenant

After payment of debts and costs.

Lien on such estate.

Transfer taxable.

or tenants, person or persons, by such deceased joint tenant or joint depositor by will, excepting therefrom such parts thereof as may be shown to have originally belonged to such surviving joint tenant, joint depositor or person, and never to have been acquired from the decedent for less than a fair consideration in money or money's worth, and if said property shall have been acquired from decedent for less than such fair consideration, there shall be excepted from the value of said property a portion equal to the amount of the consideration so furnished.

SEC. 105. That section 5 of chapter 205 of the Laws of 1929, as amended (section 11201-a Rem. Rev. Stat.), is amended to read as follows:

Vetoed.

Section 5. Any transfer of property, made by a decedent by deed, grant, sale or gift within four years prior to said decedent's death, without a valid and adequate consideration therefor, shall be presumed to have been made in contemplation of death.

Amends § 2,
ch. 55, Laws
of 1901, as
amended.

SEC. 106. That section 2 of chapter 55 of the Laws of 1901, as amended (section 11202, Rem. Rev. Stat.), is amended to read as follows:

Rates of
inheritance
tax.

Section 2. An inheritance tax shall be imposed on all estates subject to this act and other inheritance tax acts of the State of Washington, at the following rates:

Class A. Any devise, bequest, legacy, gift or beneficial interest to any property or income therefrom which shall pass to or for the use or benefit of any grandfather, grandmother, father, mother, husband, wife, child or stepchild, or any lineal descendent of the deceased is hereby denominated as class A. On any amount passing to class A in excess of \$10,000 up to and including \$25,000, 1%; on any amount in excess of \$25,000 up to and including \$50,000, 2%; on any amount in excess of \$50,000 up to and includ-

ing \$100,000, 4% ; on any amount in excess of \$100,000 up to and including \$200,000, 7% ; on any amount in excess of \$200,000 up to and including \$500,000, 9% ; on any amount in excess of \$500,000, 10% ;

Class B. Any devise, bequest, legacy, gift, or beneficial interest to any property or income therefrom which shall pass to or for the use or benefit of any sister or brother is denominated class B. On any amount passing to class B in excess of \$1,000 up to and including \$5,000, 3% ; on any amount in excess of \$5,000 up to and including \$10,000, 4% ; on any amount in excess of \$10,000 up to and including \$30,000, 7% ; on any amount in excess of \$30,000 up to and including \$50,000, 10% ; on any amount in excess of \$50,000 up to and including \$100,000, 15% ; on any amount in excess of \$100,000, 20% ;

Class C. Any inheritance, devise, bequest, legacy, gift or beneficial interest to any property or income therefrom which shall pass to or for the use or benefit of any person or body politic or corporate other than mentioned in class A and class B herein, is hereby denominated class C.

On any amount passing to class C up to and including \$10,000, 10% ; on any amount in excess of \$10,000 up to and including \$25,000, 15% ; on any amount in excess of \$25,000 up to and including \$50,000, 20% ; on any amount above \$50,000, 25% .

The taxes imposed and the exemption with respect to each class of beneficiaries shall be apportioned between the beneficiaries in such class in proportion to the amount receivable by such beneficiary.

Apportionment between beneficiaries.

SEC. 107. (a) All the powers of a referee of the superior court having jurisdiction of the estate of a decedent shall be vested in the tax commission and its supervisor shall have jurisdiction to require the attendance before him of the executor or administrator of said estate or any person interested therein

Tax commission given powers of a referee.

Supervisor's power to require attendance of interested party.

or any other person whom he may have reason to believe possesses knowledge of the estate of said decedent or knowledge of any property transferred by said decedent within the meaning of this title or knowledge of any facts that will aid the supervisor or the court in the determination of said tax, but no person shall be required to attend at any place outside of the country in which such decedent resided at the time of his death or in which letters of administration could lawfully issue upon the estate of such decedent;

Issuance of subpoenas.

Evidence.

Contempt.

Filing of findings of investigation.

(b) For the purpose of compelling the attendance of such person or persons, and for the purpose of appraising any property or interest subject to or liable for any inheritance tax hereunder, and for the purpose of determining the amount of tax due thereon, the tax commission through its supervisor is hereby authorized to issue subpoenas compelling the attendance of witnesses before said supervisor. The supervisor may examine and take evidence of such witnesses or of such executor or administrator, or other person under oath concerning such property and the value thereof, and concerning the property or the estate of such decedent subject to probate. Any person or persons who shall be subpoenaed by the said supervisor to appear and testify or to produce books and papers, and who shall refuse and neglect to appear and produce books relative to such appraisement shall be guilty of contempt;

(c) Upon the completion of the investigation by the supervisor he shall file his findings with the clerk of the superior court in the matter of the estate of the decedent, showing the value of the estate and the amount of inheritance tax chargeable against or a lien upon such interest, acquired by virtue of said probate proceedings or by any transfer within the meaning of this act, to any person, institution or corporation acquiring any property by virtue of said

probate proceedings, or by any transfer within the meaning of this title, and shall find the total amount of tax due the State of Washington, which shall be a claim against the estate and a lien upon all the property of the estate until same is paid;

Claim
against
estate.

(d) Upon filing said report the clerk of said superior court shall on said day or the next succeeding judicial day give notice of such filing to all persons interested in such proceeding by causing notice thereof to be posted at the court house in the county where the court is held, and in addition thereto shall mail to all persons chargeable with any tax in said report, who have appeared in such proceedings, a copy of said notice;

Notice of
filing
posted.

(e) At any time after the expiration of thirty days thereafter, if no objection to said report be filed, the said superior court or a judge thereof, shall, without further notice, give and make its order confirming said report and fixing the tax in accordance therewith;

If no objec-
tion in 30 day
limit; order
confirming
report.

(f) At any time prior to the making of such order any person interested in such proceeding may file objections in writing with the clerk of the superior court, and serve a copy thereof upon the supervisor, and the same shall be noted for trial before the court and a hearing had thereon as provided for hearings in probate matters;

Filing of
objections.

(g) Upon the hearing of said objections, the court shall make such order as to it may seem meet and proper in the premises: *Provided*, That for the purposes of said hearing the report of the supervisor shall be presumed to be correct and it shall be the duty of the objector or objectors to proceed in support of said objection or objections;

Hearing of
objections.

(h) If it shall appear that any transfer has been made within the meaning of this title, and the taxability thereof and the liability for such tax and the amount thereof have not been determined and

Citation ordering persons interested to appear before commission.

that no proceedings are pending in any court in this state wherein the taxability of such transfer and liability therefor and the amount thereof may be determined, the tax commission through its supervisor shall issue a citation ordering and directing the persons who may appear liable therefor or known to own any interest in or part of the property transferred to appear before the said supervisor or other duly authorized agent of the tax commission in any county in which, under the law, letters of administration could issue upon the estate of the decedent, at a time and place in said citation named not less than ten days nor more than thirty days from the issuance of such citation to be examined under oath by said supervisor or agent concerning property transferred and the character and value thereof;

Examination under oath.

(i) The said supervisor or agent at the time and place in said citation named, or at such time and place to which he may adjourn said hearing, shall proceed to examine said person or persons, and such witnesses as he may subpoena before him and for the purpose of said hearing, and for the purpose of ascertaining any facts concerning the taxability of said transfer or any taxes due on account of such transfer, said supervisor or agent shall have the powers of a superior court to issue subpoenas compelling the attendance of witnesses before him and to administer oaths and take the evidence of such witnesses under oath concerning such property and the value thereof, and concerning such transfer. Said supervisor or agent shall enter his findings and conclusions in relation to said transfer and said tax, fix and determine the amount of inheritance tax, if any, due the State of Washington, and file his findings in which shall be set forth the amount of inheritance tax due the State of Washington, with the clerk of the superior court of such county. The procedure subsequent to such filing shall conform

Examination.

Filing of findings.

with the procedure outlined in subdivision (d) of this section and shall have the same effect as provided in subdivision (e) herein and the same shall be a final determination of the tax, subject to such exception as is found in subdivisions (f) and (g) herein, and subject to such procedure as therein outlined;

Conform
with certain
procedure.

(j) Should the court determine that the property described in the findings is subject to the lien of the said tax and that said property has been transferred within the meaning of this title, the court shall afford affirmative relief to the state in said action and a judgment shall be rendered therein in favor of the state ascertaining and determining the amount of said tax, and the person or persons liable therefor and the property chargeable therewith or subject to lien therefor.

Findings
of court.

Judgment.

No fee shall be charged against the state, the tax commission or the supervisor by any officer in this state in any proceeding taken under this title, nor shall any bond or undertaking be required in any such proceeding.

No fee.

The orders, decrees, and judgments, fixing tax or determining that no tax is due, shall have the force and effect of judgments in civil actions, and the state or any interested party may appeal to the supreme court;

Right to
appeal.

(k) Actions may be brought against the state by any interested person for the purpose of quieting the title to any property against the lien or claim of lien of any tax or taxes under this title, or for the purpose of having it determined that any property is not subject to any lien for taxes nor chargeable with any tax under this title. No such action shall be maintained where any proceedings are pending in any court or before the tax commission or the supervisor thereof in this state wherein the taxability of such transfer and the liability therefor and the

Actions
against
the state.

Summons.

amount thereof may be determined. All parties interested in said transfer and in the taxability thereof shall be made parties thereto and any interested person who refuses to join as plaintiff therein may be made a defendant. Summons for the state in said action shall be served upon the tax commission by delivering a copy thereof to the supervisor.

Court enter order for hearing.

Upon the filing of the complaint the court shall enter an order directing the supervisor to hear said matter and to report to the court thereon, and shall direct notice of such time and place to be given for such hearing as the court shall deem proper, and shall refer said matter to said supervisor, who shall have all of the powers of a referee of said court, including the powers prescribed in subdivision (b) of this section. The procedure subsequent to said reference to said supervisor shall conform to the provisions of subdivisions (c), (d), (e), (f), and (g) of this section. Should the court determine that the property described in the complaint is subject to the lien of said tax and that said property has been transferred within the meaning of this title, the court shall grant affirmative relief to the state in said action and judgment shall be rendered therein in favor of the state, ascertaining and determining the amount of said tax and the person or persons liable therefor, and the property chargeable therewith or subject to lien therefor. If the court shall determine that such property or estate is not liable to be charged with any tax under the provision of this title, it shall enter its decree quieting title to such property against any and all such taxes, and discharging such person or persons from liability therefor;

Procedure.

Decision.

Federal estate tax statute.

(1) If after the values have been determined under the state statute for inheritance tax purposes, the same estate is valued under the Federal estate tax statute and the value of the property, or any

portion thereof, fixed under the Federal law, is increased above the value fixed under the state statute as provided in section 5, chapter 134, Laws of 1931 (section 1120 2-B, Rem. Rev. Stat.), and this valuation under the Federal estate tax is accepted by the estate either by agreement or through final determination in the Federal court, then in that event, the value as fixed under the state statute upon such property or portion thereof shall be increased to this amount for state inheritance tax purposes;

(m) Where there is property belonging to decedent both within the State of Washington and without the State of Washington exemptions allowed under this title shall be prorated, and that portion allowed in the State of Washington shall be in that proportion that the value of the property within the State of Washington bears to all the property within and without the State of Washington. In order to secure an exemption where the property is thus situated, the representative must file with the inheritance tax division of the tax commission a certified copy of the inventory of all the properties without the State of Washington, and upon his failure so to do, no exemptions will be allowed in this state, whether there is property within this state or without this state;

Exemptions
prorated.

Certified
copy of
inventory.

(n) An executor, administrator or trustee shall not be discharged from liability for such inheritance tax, nor shall a decree of distribution be entered, nor said estate, nor any part of said estate, be distributed until a receipt signed by the state treasurer showing that the inheritance tax is paid, or written waiver executed by the supervisor showing that the estate is not subject to inheritance tax, is filed with the clerk of the court, or the court having jurisdiction over such estate shall have determined as herein provided that such estate is not liable to pay an inheritance tax;

Receipt
by state
treasurer.

(o) When it shall appear that a part or portion of decedent's estate is being administered upon in any other state or territory of the United States, no decree of distribution shall be signed by any court in this state until there has been a receipt filed with the clerk of the superior court showing that the inheritance tax has been paid in full or that there is no tax due in the estates being administered without the State of Washington: *Provided, however,* That this section shall apply only to estates that are being administered in the territories or states of the United States having adopted a similar provision;

Decree of distribution signed by court.

Applicable only in territories of U. S.

(p) It is further provided, that there shall be no exemption allowed where the decedent was not a resident of a territory or state of the United States, and the property of such decedent shall be taxable whether same is tangible or intangible property, including certificates of stock, bonds, bill, notes, bank deposits, and other written evidences of intangible property which are physically situated within the State of Washington, or where the domicile of the debtor is in the State of Washington;

No exemption where decedent not resident of U. S.

(q) There shall be no attorney's fees, witness' fees, or other costs taxed in favor or against the State of Washington, or the tax commission or supervisor thereof nor in favor of or against any party to any proceeding before the tax commission, supervisor or any court under the provisions of this title;

No attorney's fees or costs.

(r) Whenever the supervisor shall have reasonable cause to believe that a tax is due under the provisions of this act, upon any transfer of any property, and that any person, firm, institution, company, association or corporation has possession, custody or control of any books, accounts, papers, or documents relating to or evidencing such transfer, the supervisor or his duly authorized agent, is hereby authorized and empowered to inspect the books, records, accounts, papers and documents of

Belief that tax is due.

Inspection of records.

any such person, firm, institution, company, association or corporation, including the stock transfer book of any corporation, and to administer oaths to and examine any such person or any officer or agent of such firm, institution, company, association or corporation, for the purpose of acquiring any information deemed necessary or desirable by said supervisor or his assistants, for the proper enforcement of this act, and for the collection of the full amount of the tax which may be due the state hereunder. Any and all information and records acquired by said supervisor, or his assistants, shall be deemed and held by said supervisor and said supervisor's assistants and each of them, as confidential, and shall not be divulged, disclosed or made known by them or any of them except insofar as may be necessary for the enforcement of the provisions of this act. Any supervisor or assistant supervisor, or ex-supervisor or ex-assistant supervisor, or inheritance tax attorney, or ex-inheritance tax attorney, or assistant inheritance tax attorney, or ex-assistant inheritance tax attorney, who shall divulge, disclose, or make known any information acquired by such inspection and examination aforesaid, except in so far as the same may be necessary for the enforcement of the provisions of this act, shall be guilty of a gross misdemeanor.

Confidential information.

Gross misdemeanor.

(s) An officer or agent of any firm, institution, company, association or corporation having or keeping an office within this state, who has in his custody or under his control any book, record, account, paper or document of such firm, institution, company, association or corporation, and any person having in his custody or under his control such book, record, account, paper or document who refuses to give to the supervisor, or said inheritance tax attorney, or any of said assistant inheritance tax attorneys, lawfully demanding as provided in this

Liabie
to penalty.

section, during office hours to inspect or take a copy of the same, or any part thereof, for the purposes hereinabove provided, a reasonable opportunity so to do, shall be liable to a penalty of not less than one thousand dollars nor more than twenty thousand dollars, and in addition thereto shall be liable for the amount of the taxes, interest and penalties due under this act on such transfer, and the said penalties and liabilities for the violation of this section may be enforced in an action brought by the supervisor in any court of competent jurisdiction.

Amends § 4,
ch. 134,
Laws of
1931.

SEC. 108. That section 4 of chapter 134 of the Laws of 1931 (section 11202-A, Rem. Rev. Stat.), is amended to read as follows:

Transferred
property.

Section 4. All property transferred by a decedent to a father, mother, grandfather, grandmother, husband, wife, lineal descendant, stepchild, adopted child, or lineal descendant of a stepchild or adopted child: *Providing*, The same was transferred to such decedent not more than one year prior to his death by another decedent of the class hereinabove described and a tax paid thereon to the State of Washington, shall be exempt: *Provided*, That this exemption only applies to transfers upon which an inheritance tax was paid in the estate of the first decedent, and where the property so transferred and taxed has increased in value, the increase in value shall be taxed.

Property
exempted
identified.

Property exempted under this section must be identified as having been received from the first decedent or as having been acquired in exchange therefor, and the value of such property so exempted shall not be in excess of the value determined for the estate of the first decedent.

Vetocd.

SEC. 109. That section 12 of chapter 55 of the Laws of 1901, as amended (section 11210, Rem. Rev. Stat.), is amended to read as follows:

Section 12. All taxes imposed by this act shall take effect and accrue upon the death of the decedent

or donor. If such tax is not paid within ten months from the accruing thereof, interest shall be charged and collected at the rate of six per centum per annum unless by reason of necessary litigation, claims upon the estate or other unavoidable delay, such tax cannot be determined and paid as herein provided, in which case interest at the rate of six per centum per annum shall be charged upon such tax from and after the time when the cause of such delay is removed.

SEC. 110. That section 15 of chapter 55 of the Laws of 1901, as amended (section 11213, Rem. Rev. Stat.), is amended to read as follows:

Section 15. Upon the filing of any petition for letters of administration or for the probate of any will, the petitioner shall file with the clerk of the court a statement in such form as the tax commission may prescribe, which statement shall contain a list of names, ages, and the respective addresses of the heirs, legatees and devisees of said estate, if known, and the relationship which each bears to the decedent, together with a statement of the location, nature and probable value of the entire estate, and an estimate of the amount or value of each distributive share, the residence and date of death of decedent, and shall state whether such deceased died testate or intestate, and shall also contain a list and description of all transfers of property, in trust or otherwise, made by the decedent within four years prior to his death as a division or distribution of his estate in contemplation of death or intended to take effect at or after decedent's death so far as shall be known to such petitioner.

Vetoed.

SEC. 111. That section 18 of chapter 55 of the Laws of 1901, as amended (section 11217, Rem. Rev. Stat.), is amended to read as follows:

Amends § 18,
ch. 55, Laws
of 1901, as
amended.

Section 18. Administrators, executors and trustees of the estates subject to the inheritance tax

Certified
copies of ad-
ministrator's
reports.

shall, when demanded by the tax commission, send certified copies of such parts of their reports as may be demanded by it, and upon refusal of said parties to comply with such demand, it is the duty of the clerk of the court to furnish such copies, and the expense of making the same shall be charged against the estate as are other costs in probate, and such administrator, executor, or trustee, shall also upon request of the tax commission, furnish copies of all deeds, mortgages, trust agreements, insurance policies, and other instruments in writing that within his judgment are necessary for the determination of the inheritance taxes due the State of Washington. And it shall be the duty of the tax commission to exercise general supervision of the collection of the inheritance taxes provided in this act, and in the discharge of such duty the tax commission through its supervisor may institute and prosecute such suits or proceedings in the courts of the state as may be necessary and proper, appearing therein for such purpose; and it shall be the duty of the several county attorneys to render assistance therein when called upon by the tax commission so to do. The tax commission shall keep a record in which shall be entered memoranda of all the proceedings had in each case, and shall also keep an itemized account showing the amount of such taxes collected, in detail, charging the state treasurer therewith.

General
supervision
of collection
of inher-
itance taxes.

Amends § 8,
ch. 55, Laws
of 1901, as
amended.

SEC. 112. That section 8 of chapter 55 of the Laws of 1901, as amended (section 11205, Rem. Rev. Stat.), is amended to read as follows:

Section 2 [8]. When the estate of a deceased person shall be subject to an inheritance tax, and there be an annuity, life estate or an estate for a term of years given to one or more persons and the remainder to another or others, the entire estate shall be appraised as other estates are required to be appraised by the laws of this state. The value of the

Appraisal
of estate.

annuity, life or term estate shall be determined according to the rules or standards of mortality and of value commonly used in actuaries' combined experience tables on the basis of four per centum annual interest, and the value of the remainder shall be determined by deducting the amount found to be the value of the annuity, life or term estate from the whole estate. After the values shall have been determined as provided in this section, the tax shall be computed and collected in the same manner that the tax on other estates is computed and collected. The state insurance commissioner is hereby directed to obtain and publish for the use of courts and appraisers throughout the state tables showing the average expectancy of life and values of annuities and of life and term estates.

Determina-
tion of
values.

SEC. 113. That section 13 of chapter 55 of the Laws of 1901, as amended (section 11211, Rem. Rev. Stat.), is amended to read as follows:

Amends § 13,
ch. 55, Laws
of 1901, as
amended.

Section 13. The superior court having jurisdiction, shall appoint three suitable, disinterested persons to appraise the estate and effects of deceased persons for inheritance tax purposes, and unless otherwise provided by order of the court, the appraisers appointed under the probate law to appraise the estate and effects of deceased persons, shall be and constitute the appraisers under the provisions of this act: *Provided, however,* That one of such appraisers shall be recommended by the supervisor, and appointed by the court as one of the three appraisers, and shall receive a like compensation as each of the other appraisers.

Superior
court to
appoint
three
appraisers.

Supervisor.

Anyone may file exceptions to the appraisement with the supervisor, which shall be heard and determined by him. If upon hearing the supervisor finds the amount at which the property is appraised is its market value and the appraisement was fairly and in good faith made he shall approve such appraise-

Filing of
exceptions
to appraise-
ment.

ment; but if he finds that the appraisement was made at a greater or less sum than the market value of the property or the same was not fairly or in good faith made, he shall set aside the appraisement and determine such value. Anyone interested in the property appraised may appeal to the superior court from the order of the supervisor in the premises.

Right to appeal.

Amends § 7, ch. 134, Laws of 1931.

SEC. 114. That section 7 of chapter 134 of the Laws of 1931 (section 11211-A, Rem. Rev. Stat.), is amended to read as follows:

Improvements of estate appraised.

Section 7. All real estate and the improvements thereon, of the estate of a deceased person, for the purpose of computing the inheritance tax, shall be valued and appraised at the fair market value thereof on the day of the death of the decedent owner thereof. The executor, administrator or trustee in preparing the inventory in all probate cases, shall insert at the right of each real estate tract, the assessed valuation of such tract and of the improvements thereon for the information of the appraisers and other interested parties.

Insurance payable upon death deemed part of estate.

SEC. 115. Insurance payable upon the death of any person shall be deemed a part of the estate for the purpose of computing the inheritance tax and shall be taxable to the person, partnership or corporation entitled thereto. Such insurance shall be taxable irrespective of the fact that the premiums of the policy have been paid by some person, partnership or corporation other than the insured, or paid out of the income accruing from principal provided by the assured for such payment, whether such principal was donated in trust or otherwise: *Provided, however,* That there is exempt from the total amount of insurance, regardless of the number of policies, the sum of forty thousand dollars and no more: *Provided, however,* That in the case of insurance upon the life of a decedent officer or employee of a corporation, payable to the corporation,

Taxable.

Exemption.

Insurance payable to a corporation or partner.

or upon the life of a decedent, employee of or partner in a business enterprise, payable to one or more of the partners, where all the premiums upon such policy have been paid exclusively by such beneficiary, upon the death of the decedent the amount only of the proceeds of the policy in excess of the cash surrender value immediately preceding the death of the decedent shall be deemed a part of the estate for the purpose of computing the inheritance tax, and taxed as provided in class A, section 106 of this title.

Where more than one beneficiary is entitled to the benefit of the provisions of this section exempting forty thousand dollars of the proceeds of insurance policies, payable upon death, the benefit of such exemption shall be apportioned among such beneficiaries ratably and proportionately: *Provided*, That where there is fraternal benefit society insurance payable upon the death of the decedent and other insurance payable upon the death of the decedent, the forty thousand dollars exemption shall first be taken from the fraternal benefit society insurance and if the same does not equal forty thousand dollars, then the balance of the forty thousand shall be prorated among other policies.

The inheritance tax upon the proceeds of any insurance policy shall be a lien upon the proceeds of such policy in the hands or possession of the estate of the deceased insured or in the hands or possession of any other beneficiary under such policy to whom such proceeds may have been paid; *Provided*, That when proceeds of insurance payable upon death, or receivable by a beneficiary other than the executor or representative, the executor or representative shall recover from such beneficiary the tax due upon such proceeds of such policy or policies. The supervisor shall have power to release such lien with respect to all or any part of such proceeds if

Exemption apportioned among beneficiaries.

Fraternal benefit society insurance.

Inheritance tax lien upon proceeds of policy.

Recovery of tax.

Supervisor power to release lien.

he be satisfied that the collection of the tax will not thereby be jeopardized.

No preven-
tion of
payment
by insurance
companies.

Nothing in this act shall prevent the payment by any insurance company, association or society of the proceeds of any policy upon the death of a decedent to the person entitled thereto, but every insurance company, association or society, whether authorized to transact business within this state or not, having a policy or policies of insurance or death benefit or certificate or certificates in an aggregate amount of one thousand dollars or more payable upon the death of a decedent, a resident of this state, shall give a written notice of the death of the decedent and the amount of the policies issued and the names of the beneficiaries to the supervisor in such form as the supervisor may prescribe, within three days after receiving notice of the death of such decedent. Any insurance company, association or society failing, neglecting or refusing to give such notice to the supervisor as above provided shall be personally liable for the payment of the inheritance tax herein provided.

Written
notice of
death.

Liability for
payment of
inheritance
tax.

SEC. 116. No corporation organized or existing under the laws of this state shall transfer on its books or issue a new certificate for any share or shares of its capital stock belonging to or standing in the name of a decedent or in trust for a decedent or belonging to or standing in the joint names of a decedent and one or more persons without first giving notice to the supervisor of such transfer, in case the transferee is a resident of this state, or without obtaining the written consent of the supervisor, in case the transferee is a non-resident of this state.

Vetoed.

SEC. 117. No safe deposit company, bank, trust company, corporation, or other institution, person or persons engaged in the business of renting safe deposit boxes or other receptacles of similar char-

acter shall rent any such box or receptacle without first requiring all persons given access thereto to agree in writing to notify in writing such safe depository bailee or lessor, from whom such box or receptacle is rented of the death of any person having the right of access thereto, before securing access to such box or receptacle after the death of such person; and all persons having the right of access to any such safe deposit box or receptacle upon the death of such other person having access thereto, before securing access to such box or receptacle shall notify in writing such safe depository, bailee, or lessor, from which such box or receptacle is rented of the death of such person; and it shall be unlawful for any safe deposit company, trust company, bank, corporation or other institution, person or persons having in possession or under control, custody or partial custody any safe deposit box or similar receptacle, to permit access thereto by anyone after the death of any person who at the time of his death had the right or privilege of access thereto, of which death said safe deposit company, trust company, bank, corporation, or other institution, person or persons, has knowledge without giving ten days' notice in writing to the supervisor of the time and place when such box or receptacle will be opened, and without permitting the supervisor, or some person by him in writing authorized, to be present, at the opening of such safe deposit box or receptacle and to examine and list contents thereof.

Vetoed.

SEC. 118. No safe deposit company, trust company, corporation, bank or other institution, person or persons having in possession or under control or custody or under partial control or partial custody securities, deposits, assets or property belonging to or standing in the name of a decedent who was a resident or a non-resident or belonging to, or

Vetoed.

standing in the joint names of such decedent and one or more persons, including the shares of the capital stock of, or other interest in the safe deposit company, trust company, corporation, bank, or other institution making the delivery or transfer herein provided, shall deliver or transfer the same to the executors, administrators, legal representatives, agents, deputies, attorneys, trustees, legatees, heirs, successors in interest of said decedent or to any other person or persons, or to the survivor or survivors when held in the joint name of a decedent and one or more persons, or upon their order or request, with knowledge of the death of said decedent, without retaining a sufficient portion or amount thereof to pay any tax and interest which may thereafter be assessed thereon under this title and unless notice of the time and place of such delivery or transfer be served upon the supervisor at least ten days prior to said delivery or transfer: *Provided*, That the supervisor, or person by him in writing authorized so to do, may consent in writing to said delivery or transfer, and such consent shall relieve said safe deposit company, trust company, corporation, bank, or other institution, person or persons from the obligation hereunder to give such notice or to retain any portion of said securities, deposit or other assets in their possession or control: *Provided further*, That nothing in this section shall prevent any bank, trust company or other institution from immediately paying over to the surviving spouse an amount not exceeding one thousand dollars from a joint account of a husband and wife. It shall be lawful for the tax commission, through its supervisor and its duly authorized agents or representatives to examine said securities, deposits or assets at the time of said delivery or otherwise.

SEC. 119. Failure to comply with the provisions of sections 116, 117 or 118 shall render such safe deposit company, trust company, corporation, bank or other institution, person or persons, liable to a penalty of not more than one thousand dollars, and in addition thereto said safe deposit company, trust company, corporation, bank or other institution, person or persons shall be liable for the amount of the taxes, interest and penalties due under the inheritance tax laws of the State of Washington, on said securities, deposits, or other assets above mentioned, and said penalties and liabilities of said safe deposit company, trust company, corporation, bank or other institution, person or persons for the violation of this title may be enforced in an action brought by the tax commission in any court of competent jurisdiction in the State of Washington.

Vetoed.

SEC. 120. Any safe deposit company, trust company, bank, corporation or other institution, person or persons having in possession or under control, custody or partial custody any safe deposit box or similar receptacle neglecting or failing to comply with the provisions of section 117 of this title shall be guilty of a misdemeanor.

SEC. 121. Whenever any of the real estate of which any decedent may die seized shall pass to any body politic or corporate, or to any person or persons, or in trust for them, or some of them, it shall be the duty of the executor, administrator, or trustee of said decedent to give information thereof in writing to the tax commission within three months after they undertake the execution of their expected duties, or if the fact be not known to them within that period, then within one month after the same shall have come to their knowledge.

Passing on of real estate.

SEC. 122. In case of any property belonging to a foreign estate, which estate in whole or in part

Property belonging to a foreign estate.

is liable to pay an inheritance tax in this state, the said tax shall be assessed upon the market value of said property remaining after the payment of such debts and expenses as are chargeable to the property under the laws of this state. In the event that the executor, administrator, or trustee of such foreign estate files with the clerk of the court having ancillary jurisdiction, and with the tax commission duly certified statements exhibiting the true market value of the entire estate of the decedent owner, and the indebtedness for which the said estate has been adjudged liable, which statement shall be duly attested by the judge of the court having original jurisdiction, the beneficiaries of said estate shall then be entitled to have deducted such proportion of the said indebtedness of the decedent from the value of the property as the value of the property within this state bears to the value of the entire estate.

Amends § 95,
ch. 156, Laws
of 1917, as
amended.

SEC. 123. That section 95 of chapter 156 of the Laws of 1917, as amended (section 1465, Rem. Rev. Stat.), is amended to read as follows:

Inventory of
property of
estate by
executor.

Appraisal of
property.

Compensa-
tion for
appraisers.

Section 95. Every executor, or administrator shall make and return upon oath, into the court within one month after his appointment a true inventory of all of the property of the estate which shall have come into his hands, and within thirty days after filing such inventory he shall make application to the court to appoint three disinterested persons to appraise the property so inventoried, and it shall be the duty of the court to appoint such appraisers. Such appraisers shall receive as compensation for their services each an amount as to the court shall seem just and reasonable, not to exceed \$5.00 per day for the time spent in making such appraisement: *Provided*, That in all estates where an inheritance tax is payable, the court shall fix the compensation of each appraiser at such an

amount as the court may deem just and reasonable notwithstanding the foregoing limitation. If any part of the estate shall be in another county than that in which the letters are issued, appraisers residing in such county may be appointed by the court having jurisdiction of the case, or, if most advisable, the same appraisers may act: *Provided, however,* That the court may appoint persons to appraise the estate at the time or at any time after the appointment of the administrator.

SEC. 124. The provisions of the title, except section 115, shall apply to all cases pending in the inheritance tax and escheat division and to all cases pending in any of the courts of this state, whether on appeal or otherwise, at the time this act takes effect, whether the death of the decedent occurred prior to the passage of this act or subsequent thereto: *Provided, however,* That the inheritance tax now due before the passage of this act may be paid under the law effective immediately before the passage of this act if paid within ten months from the time this law becomes effective: *Provided, further,* That if a portion of the inheritance tax is paid in any estate now pending within the ten months as herein provided, then the increased rates under this title shall apply only upon the proportionate part of such estate remaining unpaid.

Pertaining to inheritance taxes.

SEC. 125. Section 1 of chapter 135 of the Laws of 1929, section 1 of chapter 202 of the Laws of 1929, as amended, and section 2 of chapter 202 of the Laws of 1929, as amended (sections 11201-1, 11203-1, 11203-2, Rem. Rev. Stat.), and each of them, is hereby repealed. All acts and parts of acts in conflict with the provisions of this title are hereby expressly repealed.

Repeal of sections in former acts.

SEC. 126. The word "supervisor," as used in this title, means and refers to the supervisor of

"Supervisor."

the inheritance tax and escheat division of the tax commission of the State of Washington.

Effective im-
mediately.

SEC. 127. The provisions of this title and each of them shall be effective immediately upon the approval of this act.

TITLE XVI. GIFT TAX.

SEC. 128. (a) For the year 1935 and each calendar year thereafter, a tax, computed as provided in this title, shall be imposed upon the transfer during such calendar year by any individual, resident, or non-resident, of property by gift, which tax shall apply whether the gift is in trust or otherwise, whether the gift is direct or indirect, whether the property is real or personal, tangible or intangible, and whether located within or without the State of Washington. But in the case of a non-resident not a citizen of the State of Washington, the tax shall apply to the transfer only if the property is situated within the State of Washington. The tax shall not apply to a transfer made on or before the operative date of this title;

Vetoed.

(b) The tax shall not apply to a transfer of property in trust where the power to revest in the donor title to such property is vested in the donor, either alone or in conjunction with any person not having a substantial adverse interest in the disposition of such property or the income therefrom, but the relinquishment or termination of such power (other than by the donor's death) shall be considered to be a transfer by the donor by gift of the property subject to such power, and any payment of the income therefrom to a beneficiary other than the donor shall be considered to be a transfer by the donor of such income by gift.

SEC. 129. The tax for each calendar year shall be an amount equal to the excess of:

(a) A tax, computed in accordance with the rate schedule hereinafter set forth, on the aggre-

gate sum of the net gifts for such calendar year and for each of the preceding calendar years, over

(b) A tax, computed in accordance with the rate schedule, on the aggregate sum of the net gifts for each of the preceding calendar years.

Rate Schedule. Class A. Any gift made to or for the use or benefit of a grandfather, grandmother, father, mother, husband, wife, child or stepchild, or any lineal descendant of the donor is hereby denominated as class A. On any amount passing to class A the tax shall be ninety per cent of the amount of a tax computed at the following rates: on any amount up to and including \$25,000, 1%; on any amount in excess of \$25,000 up to and including \$50,000, 2%; on any amount in excess of \$50,000 up to and including \$100,000, 4%; on any amount in excess of \$100,000 up to and including \$200,000, 7%; on any amount in excess of \$200,000 up to and including \$500,000, 9%; on any amount in excess of \$500,000, 10%;

Vetoed.

Class B. Any gift made to or for the use or benefit of a brother or sister is denominated class B. On any amount passing to class B the tax shall be ninety per cent of the amount of a tax computed at the following rates: on any amount up to and including \$5,000, 3%; on any amount in excess of \$5,000 up to and including \$10,000, 4%; on any amount in excess of \$10,000 up to and including \$30,000, 7%; on any amount in excess of \$30,000 up to and including \$50,000, 10%; on any amount in excess of \$50,000 up to and including \$100,000, 15%; on any amount in excess of \$100,000, 20%;

Class C. Any gift to or for the use or benefit of any person or body politic or corporate other than mentioned in class A and class B herein, is hereby denominated class C. On any amount passing to class C the tax shall be ninety per cent of the amount of a tax computed at the following rates: on any

amount up to and including \$10,000, 10%; on any amount in excess of \$10,000 up to and including \$25,000, 15%; on any amount in excess of \$25,000 up to and including \$50,000, 20%; on any amount above \$50,000, 25%.

SEC. 130. Where property is transferred for less than an adequate and full consideration in money or money's worth, the amount by which the value of the property exceeded the value of the consideration, for the purpose of the tax imposed by this title, shall be deemed a gift, and shall be included in computing the amount of gifts made during the calendar year.

SEC. 131. (a) The term "net gifts" means the total amount of gifts made during the calendar year, less the deductions provided in section 132;

Vetoed. (b) In the case of gifts (other than of future interest in property) made to any person by the donor during the calendar year, the first three thousand dollars (\$3,000) of such gifts to such person shall not, for the purposes of this title, be included in the total amount of gifts made during such year.

SEC. 132. In computing net gifts for any calendar year there shall be allowed as deductions:

(a) In the case of (1) gifts to donees listed in class A of section 129 a specific exemption of ten thousand dollars and (2) gifts to donees listed in class B of section 129 a specific exemption of three thousand dollars, less the aggregate of the amounts claimed and allowed as specific exemption for the preceding calendar years;

(b) In case of a resident or non-resident not a citizen of the State of Washington, the amount of all gifts made during that year of property situated within or under the jurisdiction of the State of Washington shall be exempt from the payment of any tax when the same are for one of the following

charitable purposes, namely, the relief of the aged, indigent and poor people, maintenance of sick or maimed, the support or education of orphans or indigent children, and all gifts made to the State of Washington, or to any county, incorporated city or town or school district therein, or to any public park or playground within the State of Washington, whether municipal or otherwise, and all gifts and transfers made to any municipal corporation within the State of Washington for eleemosynary, charitable, educational or philanthropical purposes, and all gifts, bequests, devises, and transfers made to schools and colleges in the state supported in whole or in part by gifts the entire income of which said school or college, after paying the expenses thereof, is devoted to the purposes of such institution and which is open to all persons upon equal terms, and any property in this state which has been given for such purposes is hereby declared to be exempt from the payment for such tax: *Provided*, That all such gifts be limited for use within the State of Washington, and all gifts made to or for the use of any religious or non-sectarian organization or association, organized under the laws of the State of Washington and conducted primarily and chiefly for religious purposes and not for profit, where such religious or non-sectarian organization or association is supported in whole or in part by gifts, endowments or charity, and where the entire income of such religious or non-sectarian organization or association, after paying the expenses thereof, is devoted wholly to the use of such organization or association, or for the educational, benevolent, protective or social departments growing out of, or related to, the religious work of such organization or association, shall be exempt from the payment of this gift tax: *Provided*, That

Vetoed.

all such gifts be limited for use within the State of Washington.

SEC. 133. If the gift is made in property, the value thereof at the time of the gift shall be considered the amount of the gift.

SEC. 134. (a) Any individual who within the calendar year of 1935 or any calendar year thereafter makes any transfers by gift (except those which under section 132 are not to be included in the total amount of gifts for such year) shall make a return under oath in duplicate. The return shall set forth (1) each gift made during the calendar year which under section 131 is to be included in computing net gifts; (2) the deductions claimed and allowable under section 132; (3) the net gifts for each of the preceding calendar years; and (4) such further information as may be required by regulations made pursuant to law;

Vetoed.

(b) The return shall be filed on or before the first day of February following the close of the calendar year with the tax commission.

SEC. 135. (a) *By Donor.* Every person liable to any tax imposed by this title or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations, as the tax commission may from time to time prescribe;

(b) Whenever it is necessary in the judgment of the tax commission it may require any person, by notice served upon him, to make a return, render under oath such statements, or keep such records, as the tax commission deems sufficient to show whether or not such person is liable to tax under this title.

SEC. 136. (a) The tax imposed by this title shall be paid by the donor on or before the first day of February following the close of the calendar year;

(b) A tax imposed by this title may be paid, at the election of the donor, prior to the date prescribed for its payment;

(c) All moneys to be paid under this title shall be paid to the state treasurer.

SEC. 137. The tax imposed by this title shall be a lien upon each gift made during the calendar year for the proportion of such tax that the amount of the gift (less the \$1,000 exemption) bears to the net gifts, for ten years from the time the gifts are made. If the tax is not paid when due, the donee of any gift shall be personally liable for such proportion of such tax. Any part of the property comprised in the gift sold by the donee to a bona fide purchaser for an adequate and full consideration in money or money's worth shall be divested of the lien herein imposed and the lien, to the extent of the value of such gifts, shall attach to all the property of the donee (including after-acquired property) except any part sold to a bona fide purchaser for an adequate and full consideration in money or money's worth. If the tax commission is satisfied that the tax liability has been fully discharged or provided for, it may, under regulations prescribed by it, issue its certificate, releasing any or all of the property from the lien herein imposed.

Vetoed

SEC. 138. As soon as practicable after the return is filed the tax commission shall examine it and shall determine the correct amount of the tax.

SEC. 139. As used in this title in respect of the tax imposed by this title the term "deficiency" means:

(a) The amount by which the tax imposed by this act exceeds the amount shown as the tax by the donor upon his return; but the amount so shown on the return shall first be increased by the amounts previously assessed (or collected without assess-

ment) as a deficiency, and decreased by the amounts previously abated, refunded, or otherwise repaid in respect of such tax; or

(b) If no amount is shown as the tax by the donor upon his return, or if no return is made by the donor, then the amount by which the tax exceeds the amounts previously assessed (or collected without assessment) as a deficiency; but such amounts previously assessed, or collected without assessment shall first be decreased by the amounts previously abated, refunded, or otherwise repaid in respect of such tax.

Vetoed. SEC. 140. (a) If the tax commission determines that there is a deficiency in respect to the tax imposed by this title, it is authorized to send notice of such deficiency to the donor by registered mail. Within thirty days after such notice is mailed the donor may have the decision of the tax commission reviewed by filing a petition in the superior court for Thurston county, Washington, for determination of the deficiency. No assessment of a deficiency in respect of the tax imposed by this title, and no distraint or proceeding in court for its collection shall be made, begun or prosecuted until such notice has been mailed to the donor, nor until the expiration of such thirty days; nor if a petition be filed with the superior court for review until the decision has become final;

(b) If the donor files a petition for review, the entire amount redetermined as a deficiency by the decision of the court shall become final and shall be assessed and shall be paid upon notice and demand from the tax commission. No part of the amount determined as a deficiency by the tax commission, but disallowed as such by the decision of the court, shall be assessed or collected by distraint or by proceedings in court without assessment;

(c) If the donor does not file a petition for review as provided herein within the time prescribed, the deficiency, notice of which has been mailed to the donor, shall be assessed and shall be paid upon notice and demand of the tax commission;

(d) The donor shall at any time have the right, by a signed notice in writing filed with the tax commission, to waive the restrictions provided herein on the assessment and collection of the whole or any part of the deficiency;

(e) The tax commission shall have jurisdiction to redetermine the correct amount of the deficiency even if the amount so redetermined is greater than the amount of the deficiency, notice of which has been mailed to the donor, and to determine whether any additional amount or addition to the tax should be assessed, if claim therefor is asserted by the tax commission at or before the hearing or rehearing;

(f) If the tax commission has mailed to the donor notice of a deficiency as provided herein, and the donor files a petition with the tax commission within the time prescribed, the tax commission shall have no right to determine any additional deficiency in respect to the same calendar year, except in the case of fraud, and except as provided in this section, relating to assertion of greater deficiencies before the tax commission, or the making of jeopardy assessments. If the donor is notified that, on account of a mathematical error appearing upon the face of the return, an amount of tax in excess of that shown upon the return is due, and that an assessment of the tax has been or will be made on the basis of what would have been the correct amount of tax but for the mathematical error, such notice shall not be considered (for the purposes of this title) as a notice of a deficiency, and the donor shall have no right to file a petition with the tax commission based on such notice, nor shall such assess-

Vetoed.

ment or collection be prohibited by the provisions hereof;

(g) The tax commission in redetermining a deficiency in respect of any calendar year shall consider such facts with relation to the taxes for other calendar years as may be necessary correctly to redetermine the amount of such deficiency, but in so doing shall have no jurisdiction to determine whether the tax for any other calendar year has been overpaid or underpaid;

(h) For the purposes of this title the date of the decision of the superior court shall be final unless there is an appeal taken to the supreme court;

Vetoed. (i) Where it is shown to the satisfaction of the tax commission that the payment of the deficiency upon the date prescribed for the payment thereof, will result in undue hardship to the donor, the tax commission, except where the deficiency is due to negligence, to intentional disregard of the rules and regulations, or to fraud with intent to evade the tax, may grant an extension for the payment of such deficiency or any part thereof, for a period not in excess of six months. It [If] an extension is granted, the tax commission shall require the donor to furnish a bond in such amount, not exceeding double the amount of the deficiency, and with such sureties as the tax commission deems necessary conditioned upon the payment of the deficiency in accordance with the terms of the extension;

(j) In the absence of notice to the tax commission of the existence of a fiduciary relationship notice of a deficiency in respect of the tax imposed by this title, if mailed to the donor at his last known address, shall be sufficient for the purposes of this title, even if such donor is deceased, or is under a legal disability.

SEC. 141. (a) If the tax commission believes that the assessment or collection of a deficiency will

be jeopardized by delay, it shall immediately assess such deficiency (together with all interest, additional amounts or additions to the tax provided for by law) and notice and demand shall be made by the tax commission for the payment thereof;

(b) If the jeopardy assessment is made before any notice in respect of the tax to which the jeopardy assessment relates has been mailed, then the tax commission shall mail a notice within sixty days after the making of the assessment;

(c) The jeopardy assessment may be made in respect of a deficiency greater or less than that notice of which has been mailed to the donor, despite the provisions of this title prohibiting the determination of additional deficiencies, and whether or not the donor has theretofore filed a petition with the superior court;

(d) When a jeopardy assessment has been made, the donor, within ten days after notice and demand for the payment of the amount of the assessment, may obtain a stay of collection of the whole or any part of the amount of the assessment by filing with the tax commission a bond in such amount, not exceeding double the amount as to which the stay is desired, and with such sureties as the tax commission deems necessary, conditioned upon the payment of so much of the amount, the collection of which is stayed by the bond, as is not abated by a decision of the superior court which has become final, together with interest thereon as provided herein;

Vetoed.

(e) If the bond is given before the donor has filed his petition with the superior court the bond shall contain a further condition that if a petition is not filed within the period provided in this title, then the amount, the collection of which is stayed by the bond, will be paid on notice and demand at any time after the expiration of such period, together with interest thereon at the rate of six per

cent per annum from the date of the jeopardy notice and demand to the date of notice and demand under this subsection;

(f) Upon the filing of the bond the collection of so much of the amount assessed as is covered by the bond shall be stayed. The donor shall have the right to waive such stay at any time in respect of the whole or any part of the amount covered by the bond, and if as a result of such waiver any part of the amount covered by the bond is paid, then the bond shall, at the request of the donor, be proportionately reduced. If the tax commission determines that the amount assessed is greater than the amount which should have been assessed then when the decision of the superior court is rendered the bond shall, at the request of the donor, be proportionately reduced;

Vetoed.

(g) When the petition has been filed with the superior court and when the amount which should have been assessed has been determined by a decision of the court which has become final, then any unpaid portion, the collection of which has been stayed by the bond, shall be collected as part of the tax upon notice and demand from the collector, and any remaining portion of the assessment shall be abated. If the amount already collected exceeds the amount determined as the amount which should have been assessed, such excess shall be credited or refunded by the State of Washington. If the amount determined as the amount which should have been assessed is greater than the amount actually assessed, then the difference shall be assessed and shall be collected as part of the tax upon notice and demand from the tax commission.

SEC. 142. No claim in abatement shall be filed in respect of any assessment in respect of any tax imposed by this title.

SEC. 143. (a) Except as otherwise herein provided, the amount of taxes imposed by this title shall be assessed within one year after the return is filed, and no proceeding in court without assessment for the collection of such taxes shall be begun after the expiration of three years after the return was filed;

(b) In the case of false or fraudulent return with intent to evade tax or of failure to file return the tax may be assessed or a proceeding in court for the collection of such tax may be begun without assessment at any time;

(c) Where the assessment of any tax imposed by this title has been made within the statutory period of limitation properly applicable thereto such tax may be collected by distraint or by a proceeding in court, but only if begun (1) within six years after the assessment of the tax, or (2) prior to the expiration of any period for collection agreed upon in writing by the tax commission and the donor.

Vetoed.

SEC. 144. The running of the statute of limitations provided herein on the making of assessments and the beginning of distraint or a proceeding in court for collection, in respect of any deficiency, shall (after the mailing of notice) be suspended for the period during which the tax commission is prohibited from making the assessment or beginning distraint or a proceeding in court, and for sixty days thereafter.

SEC. 145. In case of any failure to make and file a return required by this title, within the time prescribed by law or by the tax commission in pursuance of law, twenty-five per cent of the tax shall be added to the tax, except that when a return is filed after such time and it is shown that the failure to file it was due to reasonable cause and not due to wilful neglect no such addition shall be made to the tax. The amount so added to any tax shall be col-

lected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, in which case the amount so added shall be collected in the same manner as the tax.

SEC. 146. (a) If any part of any deficiency is due to negligence or intentional disregard of rules and regulations but without intent to defraud, five per cent of the total amount of the deficiency (in addition to such deficiency) shall be assessed, collected, and paid in the same manner as if it were a deficiency, except that the provisions relating to interest on deficiencies shall not be applicable;

(b) If any part of any deficiency is due to fraud with intent to evade the tax, then fifty per cent of the total amount of the deficiency (in addition to such deficiency) shall be so assessed and collected, and paid, in lieu of the fifty per cent addition to the tax provided.

Vetoed.

SEC. 147. (a) If the time for payment of the amount determined as the tax by the donor is extended under the authority of this title, there shall be collected as a part of such amount interest thereon at the rate of six per cent per annum from the date when such payment should have been made if no extension had been granted, until the expiration of the period of the extension;

(b) In case an extension for the payment of a deficiency is granted, there shall be collected as a part of the tax, interest on the part of the deficiency the time for payment of which is so extended, at the rate of six per cent per annum for the period of extension, and no other interest shall be collected on such part of the deficiency for such period.

SEC. 148. Interest upon the amount determined as a deficiency shall be assessed at the same time as the deficiency, shall be paid upon notice and demand

from the tax commission, and shall be collected as a part of the tax, at the rate of six per cent per annum from the due date of the tax to the date the deficiency is assessed, or, in case of waiver under section 140 (d) of this title, to the thirtieth day after the filing of such waiver or the date the deficiency is assessed, whichever is the earlier.

SEC. 149. In the case of the amount collected under section 141 (d) there shall be collected at the same time as such amount, and as a part of the tax, interest at the rate of six per cent per annum upon such amount from the date of the jeopardy notice and demand to the date of notice and demand under section 141 (g), or, in case of the amount collected in excess of the amount of the jeopardy assessment, interest as provided in section 148.

SEC. 150. (a) Where the amount determined by the donor as the tax imposed by this title, or any part of such amount, is not paid on the due date of the tax, there shall be collected as a part of the tax, interest, upon the unpaid amount at the rate of one per cent per month from the due date until it is paid;

Vetoed.

(b) Where an extension of time for payment of the amount so determined as the tax by the donor has been granted, and the amount the time for payment of which has been extended, and the interest thereon determined under section 147 (a), is not paid in full prior to the expiration of the period of the extension, then, in lieu of the interest provided for in paragraph (a) of this section, interest at the rate of one per cent per month shall be collected on such unpaid amount from the date of the expiration of the period of the extension until it is paid;

(c) Where a deficiency, or any interest assessed in connection therewith under section 148 or any addition to the tax provided for in this title, is not

paid in full within ten days from the date of notice and demand from the tax commission, there shall be collected as part of the tax, interest upon the unpaid amount at the rate of one per cent a month from the date of such notice and demand until it is paid;

(d) If a bond is filed, as provided in section 141 of this title, the provisions of paragraph (a) of this subsection shall not apply to the amount covered by the bond;

(e) If the part of the deficiency, the time for payment of which is extended as provided in section 140 (i), is not paid in accordance with the terms of the extensions, there shall be collected, as a part of the tax, interest on such amount at the rate of one per cent per month for the period from the time fixed by the terms of the extension for its payment until it is paid, and no other interest shall be collected on such unpaid amount for such period;

Vetoed.

(f) If the amount included in the notice and demand from the tax commission under section 141 (g) is not paid in full within ten days after such notice and demand, then there shall be collected, as part of the tax, interest upon the unpaid amount at the rate of one per cent a month from the date of such notice and demand until it is paid.

SEC. 151. (a) Any person required under this title to pay any tax, or required by law or regulations made under authority thereof to make a return, keep any records, or supply any information, for the purposes of the computation, assessment or collection of any tax imposed by this title, who willfully fails to pay such tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than ten thousand (\$10,000.00) dollars, or imprisoned for not more

than one year, or both, together with the costs of prosecution;

(b) Any person who wilfully attempts in any manner to evade or defeat any tax imposed by this title or the payment thereof, shall in addition to other penalties provided by law, be guilty of a felony and, on conviction thereof, be fined not more than ten thousand (\$10,000.00) dollars, or imprisoned for not more than five years, or both, together with costs of prosecution.

SEC. 152. (a) The amount of the following liabilities shall, except as hereinafter provided, be assessed, collected, and paid in the same manner and subject to the same provisions and limitations as in the case of a deficiency in the tax imposed by this title (including the provisions in case of delinquency in payment after notice and demand, the provisions authorizing distraint and proceedings in court for collection, and the provisions prohibiting claims and suits for refunds): Vetoed.

(1) The liability, at law or in equity, of a transferee of property of a donor, in respect to the tax (including interest, additional amounts, and additions to the tax provided by law) imposed by this title;

(2) The liability of a fiduciary in respect of the payment of any such tax from the estate of the donor;

Any such liability may be either as to the amount of tax shown on the return or as to any deficiency in tax;

(b) The period of limitation for assessment of any such liability of a transferee or fiduciary shall be as follows:

(1) Within one year after the expiration of the period of limitation for assessment against the donor;

(2) If a court proceeding against the donor for the collection of the tax has been begun within the period provided in paragraph (1), then within one year after return of execution in such proceeding;

(c) For the purpose of this section, if the donor is deceased, the period of limitation for assessment against the donor shall be the period that would be in effect had the death not occurred;

(d) The running of the statute of limitations upon the assessment of the liability of a transferee or fiduciary shall, after the mailing of the notice under section 140 (a) to the transferee or fiduciary, be suspended for the period during which the tax commission is prohibited from making the assessment in respect of the liability of the transferee or fiduciary (and in any event, if a proceeding in respect of the liability is placed on the docket of the superior court, until the decision of the court becomes final), and for sixty days thereafter;

Vetoed.

(e) No suit shall be maintained in any court for the purpose of restraining the assessment or collection of (1) the amount of the liability, at law or in equity of a transferee of property of a donor in respect of any gift tax, or (2) the amount of the liability of a fiduciary under this title; in respect of any such tax;

(f) As used in this section, the term "transferee" includes donee, heir, legatee, devisee, and distributee;

(g) In the absence of notice to the tax commission under section 153 (b) of the existence of a fiduciary relationship, notice of liability enforceable under this section in respect of a tax imposed by this title, if mailed to the person subject to the liability at his last known address, shall be sufficient for the purposes of this title even if such person is deceased, or is under legal disability, or, in the case of a corporation, has terminated its existence.

SEC. 153. (a) Upon notice to the tax commission that any person is acting in a fiduciary capacity such fiduciary shall assume the powers, rights, duties and privileges of the donor in respect of a tax imposed by this title (except as otherwise specifically provided and except that the tax shall be collected from the estate of the donor), until notice is given that the fiduciary capacity has terminated;

(b) Upon notice to the tax commission that any person is acting in a fiduciary capacity for a person subject to the liability specified in section 91, the fiduciary shall assume on behalf of such person, the powers, rights, duties, and privileges of such person under such section (except that the liability shall be collected from the estate of such person), until notice is given that the fiduciary capacity has terminated;

(c) Notice shall be given in accordance with the regulations prescribed by the tax commission.

Vetoed.

SEC. 154. (a) Where there has been an overpayment of any tax imposed by this title, the amount of such overpayment shall be credited against any gift tax then due from the taxpayer, and any balance shall be refunded by the State of Washington to the taxpayer;

(b) *Limitation on Allowance.* (1) No such credit or refund shall be allowed or made after two years from the time the tax was paid, unless before the expiration of such period a claim therefor is filed by the taxpayer;

(2) The amount of the credit or refund shall not exceed the portion of the tax paid during the three years immediately preceding the filing of the claim, or if no claim was filed, then during the three years immediately preceding the allowance of the credit or refund;

(c) If the tax commission has mailed to the taxpayer a notice of deficiency under section 140 (a)

and if the taxpayer files a petition with the superior court within the time prescribed in such section, no credit or refund in respect of the tax for the calendar year in respect of which the tax commission has determined the deficiency shall be allowed or made and no suit by the taxpayer for the recovering of any part of such tax shall be instituted in any court except:

(1) As to the overpayments determined by a decision of the court which has become final; and

(2) As to any amount collected in excess of an amount computed in accordance with the decision of the court which has become final; and

(3) As to any amount collected after the period of limitation upon the beginning of distraint or a proceeding in court for collection has expired; but in any such claim for credit or refund or in any such suit for refund the decision of the court which has become final, as to whether such period has expired before the notice of deficiency was mailed, shall be conclusive;

Vetoed.

(d) If the court finds that there is no deficiency and further finds that the taxpayer has made an overpayment of tax in respect of the taxable year in respect of which the tax commission determined the deficiency, the court shall have jurisdiction to determine the amount of such overpayment, and such amount shall, when the decision of the court has become final, be credited or refunded to the taxpayer. No such credit or refund shall be made of any portion of the tax paid more than three years before the filing of the claim or the filing of the petition, whichever is earlier.

SEC. 155. The tax commission shall prescribe and publish all needful rules and regulations for the enforcement of this title.

SEC. 156. (a) The term "calendar year" indicates only the calendar year 1935 and succeeding

calendar years, and, in the case of the calendar year 1935, includes only the portion of such year after the date of the enactment of this title;

(b) Stock in a domestic corporation owned and held by a non-resident shall be deemed property situated within the State of Washington.

Vetoed.

SEC. 157. This title may be cited as the "Gift Tax Act of 1935."

SEC. 158. The provisions of this title and each of them shall take effect immediately upon the approval of this act.

TITLE XVII. CORPORATE NET INCOME TAX.

SEC. 159. For the purposes of this title, unless otherwise required by the context: Definitions:

(a) The term "taxpayer" means any bank or corporation as hereinafter defined subject to the tax imposed by this title; "Taxpayer;"

(b) The term "corporation" includes every corporation and every company, joint-stock company, joint-stock association, business, trust, society or other association organized for profit and doing business in this state wherein interest or ownership is evidenced by certificates or other written instruments or wherein the interests or rights of shareholders, members, associates or beneficiaries are represented or evidenced by units or shares; "corporation;"

(c) The term "income year" means the calendar year or the fiscal year upon the basis of which the net income is computed under this title; if no fiscal year has been established, it means the calendar year; "income year;"

(d) The term "fiscal year" means an income year ending on any day other than the thirty-first of December; "fiscal year;"

"bank ;"

(e) The term "bank" includes national banking associations ;

"doing business ;"

(f) The term "doing business" includes any transaction or transactions in the course of its business by a national banking association, or by a bank or corporation created under the laws of this state or by a foreign corporation qualified to do and doing business in this state ;

"paid," etc. ;

(g) The term "paid," for the purposes of this title, means "paid or accrued" or "paid or incurred" and the terms "paid or accrued," "paid or incurred" and "incurred" shall be construed according to the method of accounting upon the basis of which net income is computed under this title ;

"received," etc. ;

(h) The term "received" means "received or accrued" and the term "received or accrued" shall be construed according to the method of accounting upon the basis of which net income is computed under this title ;

"domestic corporation ;"

(i) The term "domestic corporation" means any corporation as defined in this title organized and existing under the laws of the State of Washington ;

"foreign corporation ;"

(j) The term "foreign corporation" means any corporation as defined in this title, organized and existing under the laws of any sovereign state, district or territory, other than the State of Washington, or any country other than the United States ;

"annual license fees."

(k) The term "annual license fees" means the annual corporate license fees imposed under the provisions of sections 4 and 5, chapter 227, Laws of 1929, or acts amendatory thereof, or any other similar license fees imposed in lieu of such annual corporate license fees.

Tax on national banks.

SEC. 160. Every national bank or national banking association located within this state shall annually pay to the state a tax according to, or measured by, its net income equal to four per cent of such net income for the preceding calendar year or

fiscal year computed and allocated to this state in the manner hereinafter provided. The state is hereby adopting the fourth method of taxing national banks as authorized by the act of March 25, 1926, amending section 5219 of the Revised Statutes of the United States.

SEC. 161. Every bank and corporation other than a national bank or national banking association, for the privilege of exercising its corporate franchise in this state or for the privilege of doing business in this state, shall annually pay to the state, in addition to annual license fees, a tax according to, or measured by, its net income equal to four per cent of such net income for the preceding calendar year or fiscal year computed and allocated to this state in the manner hereinafter provided.

Banks and corporations other than national.

SEC. 162. Such tax shall be first computed according to, or measured by, the net income of the bank or corporation received during the calendar year ending December 31, 1935, or during any fiscal year ending during such calendar year, and annually thereafter, and shall be assessed, collected and paid at the times and in the manner hereinafter provided.

How computed.

SEC. 163. The following corporations shall be exempt from the tax provided by this title:

Exempt corporations.

(a) Insurance companies taxed on the basis of premiums under the provisions of section 26 of chapter 49 of the Laws of 1911, as amended (Rem. Rev. Stat., section 7071);

Insurance companies.

(b) Labor, agricultural or horticultural organizations;

Agricultural organizations.

(c) Fraternal beneficiary societies, orders, or associations, (1) operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system; and (2) providing for the payment of life, sick, ac-

Beneficiary societies.

cident, or other benefits to the members of such society, order, or association or their dependents;

Cemetery
companies.

(d) Cemetery companies owned and operated exclusively for the benefit of their members or which are not operated for profit; and any corporation chartered solely for burial purposes as a cemetery corporation and not permitted by its charter to engage in any business not necessarily incident to that purpose, no part of the net earnings of which inures to the benefit of any private shareholder or individual;

Charitable
organiza-
tions.

(e) Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation;

Non-profit
organiza-
tions.

(f) Business leagues, chambers of commerce, real estate boards, or boards of trade, not organized for profit and no part of the net earnings of which inures to the benefit of any private shareholder or individual;

Civic
leagues.

(g) Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare, or local associations of employees, the membership of which is limited to the employees of a designated person or persons in a particular municipality, and the net earnings of which are devoted exclusively to charitable, educational, or recreational purposes;

Clubs.

(h) Clubs organized and operated exclusively for pleasure, recreation, and other non-profitable purposes, no part of the net earnings of which inures to the benefit of any private shareholder;

(i) Benevolent life insurance associations of a purely local character, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations; but only if eighty-five per cent or more of the income consists of amounts collected from members for the sole purpose of meeting losses and expenses;

Local organizations.

(j) Farmers' or other mutual hail, cyclone, casualty, or fire insurance companies or associations (including interinsurers and reciprocal underwriters) the income of which is used or held for the purpose of paying losses and expenses;

Farmers' associations.

(k) Farmers', fruit growers', or like associations organized and operated on a cooperative basis (1) for the purpose of marketing the products of members or other producers, and turning back to them the proceeds of sales, less the necessary marketing expenses, on the basis of either the quantity or the value of the products furnished by them, or (2) for the purpose of purchasing supplies and equipment for the use of members or other persons, and turning over such supplies and equipment to them at actual cost, plus necessary expenses. Exemption shall not be denied any such association because it has capital stock, if the dividend rate of such stock is fixed at not to exceed the legal rate of interest in the state of incorporation or eight per cent per annum, whichever is greater, on the value of the consideration for which the stock was issued, and if substantially all such stock (other than nonvoting preferred stock, the owners of which are not entitled or permitted to participate, directly or indirectly, in the profits of the association, upon dissolution or otherwise, beyond the fixed dividends) is owned by producers who market their products or purchase their supplies and equipment through the association; nor shall exemption be denied any such association because there is accumulated and

Cooperative associations.

maintained by it a reserve required by state law or a reasonable reserve for any necessary purpose. Such an association may market the products of nonmembers in an amount the value of which does not exceed the value of the products marketed for members, and may purchase supplies and equipment for nonmembers in an amount the value of which does not exceed the value of the supplies and equipment purchased for members: *Provided*, The value of the purchases made for persons who are neither members nor producers does not exceed fifteen per cent of the value of its purchases. Business done for the United States or any of its agencies shall be disregarded in determining the right to exemption under this paragraph;

(l) Corporations, organized by an association exempt under the provisions of paragraph (k), or members thereof, for the purpose of financing the ordinary crop operations of such members or other producers, and operated in conjunction with such association. Exemption shall not be denied any such corporation because it has capital stock, if the dividend rate of such stock is fixed at not to exceed the legal rate of interest in the state of incorporation or eight per cent per annum, whichever is greater, on the value of the consideration for which the stock was issued, and if substantially all such stock (other than nonvoting preferred stock, the owners of which are not entitled or permitted to participate, directly or indirectly, in the profits of the corporation, upon dissolution or otherwise, beyond the fixed dividends) is owned by such association, or members thereof; nor shall exemption be denied any such corporation because there is accumulated and maintained by it a reserve required by state law or a reasonable reserve for any necessary purpose;

(m) Corporations organized for the exclusive purpose of holding title to property, collecting in-

come therefrom, and turning over the entire amount thereof, less expenses, to an organization which itself is exempt from the tax imposed by this title;

(n) Corporations which the State of Washington is prohibited from taxing under the constitution and laws of the United States;

Non-taxable corporations.

(o) Voluntary employees' beneficiary associations providing for the payment of life, sick, accident, or other benefits to the members of such association or their dependents, if (1) no part of their net earnings inures (other than through such payments) to the benefit of any private shareholder or individual, and (2) eighty-five per cent or more of the income consists of amounts collected from members for the sole purpose of making such payments and meeting expenses;

Employees' beneficiary associations.

(p) Teachers' retirement fund associations of a purely local character, if (1) no part of their net earnings inures (other than through payment of retirement benefits) to the benefit of any private shareholder or individual, and (2) the income consists solely of amounts received from public taxation, amounts received from assessments upon the teaching salaries of members, and income in respect of investments;

Teachers' retirement fund associations.

(q) Fair corporations organized for the purpose of holding agricultural, horticultural, dairy and livestock, educational or manufacturing exhibitions, no part of the net earnings of which inures to the benefit of any private stockholder or individual;

Fair corporations.

(r) The exemptions granted by this section shall not be construed to exempt any of the corporations herein enumerated from the payment of any annual license fee required to be paid by them under any existing statute of this state for the privilege of exercising its corporate franchise in the state or for the privilege of doing business in the state.

Does not exempt from other fees.

"Gross
income."

SEC. 164. The term "gross income" includes gain, profits and income derived from the business, of whatever kind or in whatever form paid; gains, profits and income from trades, businesses, commerce or sales or dealings in real or personal property; gains, profits and income received as compensation for services, as interest, rent, commissions, brokerage or other fees, or otherwise received in carrying on such business; all interest received on bonds or other evidences of indebtedness, and, except as herein otherwise provided, all dividends received on stocks.

Gross
income
shall not
include:

SEC. 165. The term "gross income" shall not include the following items:

Life
insurance
benefits.

(a) Amounts received under life insurance policies paid by reason of the death of the insured, but if such amounts are held by the insurer under an agreement to pay interest thereon, the interest payments shall be included in gross income;

(b) Amounts received (other than amounts paid by reason of the death of the insured and interest payments on such amounts) under life insurance, endowment or annuity contracts, either during the term or at maturity or upon the surrender of the contract, equal to the total amount of premiums paid thereon. In the case of a transfer for a valuable consideration, by assignment or otherwise, of a life insurance, endowment or annuity contract or any interest therein, only the actual value of such consideration and the amount of the premiums and other sums subsequently paid by the transferee shall be excluded from gross income under this subdivision or subdivision (a) of this section;

Property
acquired
by gift.

(c) The value of property acquired by gift, bequest or devise, but the income from such property shall be included in gross income;

Dividends.

(d) Dividends from a corporation taxed under the provisions of this title, but only to the extent

that the income of the corporation paying the dividend has been used as the measure of a tax under this title;

(e) Stock dividends or subscription rights; but gain may be derived or loss sustained by the shareholders from the sale of such stock or of such rights. The amount of gain derived or loss sustained from the sale of such stock or rights or the sale of the stock or rights in respect to which the stock or rights are issued or the sale of the stock acquired with such rights shall be determined as provided in this title for determination of gain or loss.

SEC. 166. The term "net income" means the gross income of a taxpayer less deductions allowed by this title. "Net income."

SEC. 167. In computing net income the following deductions shall be allowed: Deductions:

(a) All ordinary and necessary expenses paid or incurred during the income year in carrying on the business, including a reasonable allowance for salaries or other compensation for personal services actually rendered, and rentals or other payments required to be made as a condition to the continued use or possession, for the purposes of the business, of property to which the taxpayer has not taken or is not taking title or in which it has no equity; Expenses.

(b) All interest paid or accrued within the income year on indebtedness incurred in connection with the business of the taxpayer. Amounts paid or credited on or apportioned by a savings and loan association, mutual savings bank or organization of a like character operating wholly or partly on a mutual plan upon withdrawable shares or deposits in such institutions, shall be construed as interest within the meaning of this provision; Interest.

(c) Taxes paid or accrued within the income year, in respect of the income from the taxpayers' Taxes.

business or in respect of the business or the property used therein or which may be made the condition of carrying on the business, imposed by authority of the United States or the State of Washington, except taxes imposed by this title and taxes assessed for local benefits of a kind tending to increase the value of the property assessed;

Losses.

(d) Losses sustained during the income year and not compensated for by insurance or otherwise, if incurred in connection with the business. In the case of any loss claimed to have been sustained in any sale or other disposition of shares of stock or securities where it appears that within thirty days before or after the date of such sale or other disposition the taxpayer has acquired (otherwise than by bequest or inheritance) or has entered into a contract or option to acquire substantially identical property, and the property so acquired is held by the taxpayer for any period after such sale or other disposition, no deduction, for the loss shall be allowed unless the claim is made by a taxpayer, a dealer in stocks or securities, and with respect to a transaction made in the ordinary course of its business. If such acquisition or the contract or option to acquire is to the extent of part only of substantially identical property than [then] only a proportionate part of the loss shall be disallowed. Upon the subsequent sale or disposition of shares of stock or securities, in respect of which a loss has been disallowed, the basis for measuring gain or loss in the case of the property so acquired shall be the basis in the case of the stock or securities so sold or disposed of, except that if the re-purchase price was in excess of the sale price such basis shall be increased in the amount of the difference, or if the re-purchase price was less than the sale price such basis shall be decreased in the amount of the difference;

(e) Debts ascertained to be worthless and charged off within the income year, or, in the discretion of the commission, a reasonable addition to a reserve for bad debts. When satisfied that a debt is recoverable only in part, the commission may allow such debt to be charged off in part; Worthless debts.

(f) A reasonable allowance for the exhaustion, wear and tear and obsolescence of property to be allowed upon the basis provided in sections 113 and 114 of that certain act of congress of the United States known as the "revenue act of 1934" which are, for the purposes of this subdivision, hereby referred to and incorporated with the same force and effect as though fully set forth herein; Depreciation.

(g) In the case of mines, oil and gas wells, other natural deposits and timber, a reasonable allowance for depletion and for depreciation of improvements according to the peculiar conditions in each instance, such reasonable allowance in all cases to be made under rules and regulations to be prescribed by the commission. In the case of leases the deduction shall be equitably apportioned between the lessor and lessee. The basis upon which depletion is to be allowed in respect of any property, and the amount of depletion allowable shall be as provided in sections 113 and 114 of the said revenue act of 1934, which are, for the purposes of this subdivision, hereby referred to and incorporated with the same force and effect as though fully set forth herein;

(h) Contributions and gifts made within the income year to or for the use of the United States, the State of Washington or any political subdivision thereof for exclusively public purposes or for the use of any corporation or association operated for religious, charitable, scientific or educational purposes no part of the net earnings of which inures to the benefit of any private shareholder or individual: *Provided*, That the amounts allowed to be deducted Contributions and gifts.

under this subdivision shall not in the aggregate exceed fifteen per cent of the taxpayer's net income as computed without the benefit of this subdivision. Such contributions and gifts shall be allowed as deductions only if verified under rules and regulations of the commission;

Deductions
adjudged
invalid.

(i) If any deduction provided for in this section is finally adjudged discriminatory against a national banking association contrary to section 5219 of the Revised Statutes of the United States, or is for any reason finally adjudged invalid, in that event the tax of the favored taxpayer shall be recomputed by the commission for the income year in question, as of the time of the allowance of the deduction, by disallowing the deduction, and any difference between the amount of the tax as recomputed and the amount of the tax as originally computed shall be subject to the provisions hereof relating to original computations.

Deductions
not allowed:

SEC. 168. In computing net income no deductions shall be allowed in respect of

Improvements.

(a) Any amount paid out for new buildings or for permanent improvements or betterments made to increase the value of any property;

(b) Any amount expended in restoring property or in making good the exhaustion thereof for which an allowance is or has been made;

Premiums
on insurance.

(c) Premiums paid on any life insurance policy covering the life of any officer or employee or of any person financially interested in the business when the taxpayer is directly or indirectly a beneficiary under such policy;

Other classes
of income.

(d) Any amount otherwise allowable as a deduction which is allocable to one or more classes of income other than interest (whether or not any amount of income of that class or classes is received or accrued) wholly exempt from the taxes imposed by this title;

(e) Loss from sales or exchanges of property, directly or indirectly, (1) between members of a family, or (2) except in the case of distributions in liquidation, between an individual and a corporation in which such individual owns, directly or indirectly, more than fifty per cent in value of the outstanding stock. For the purpose of this paragraph — (3) an individual shall be considered as owning the stock owned, directly or indirectly, by his family; and (4) the family of an individual shall include only his brothers and sisters (whether by the whole or half blood), spouse, ancestors, and lineal descendants.

Losses from sales or exchanges.

SEC. 169. The net income shall be computed upon the basis of the taxpayer's annual accounting period, fiscal year or calendar year as the case may be, in accordance with the method of accounting regularly employed in keeping the books of such taxpayer, but if such method employed does not clearly reflect the income, the computation shall be made in accordance with such method as the commission may prescribe to clearly reflect the net income. If the taxpayer's annual accounting period is other than a fiscal year, as defined in this title, or if the taxpayer has no annual accounting period or does not keep books, the net income shall be computed on the basis of the calendar year. If a taxpayer changes its accounting period from fiscal year to calendar year, from calendar year to fiscal year, or from one fiscal year to another, the net income, with the approval of the commission, shall be computed on the basis of such new accounting period, subject to the provisions of section 177.

Computation of net income.

SEC. 170. For the purpose of ascertaining the gain derived or loss sustained from the sale or other disposition of property, real, personal or mixed, the basis shall be determined in accordance with the provisions of section 113 of the Federal revenue act

Determination of gain or loss in accordance with § 113, Fed. revenue act.

of 1934 which are hereby referred to and incorporated for the purpose of this section with the same force and effect as though fully set forth herein.

Basis of gain and loss.

(a) Except as otherwise provided in this section the gain from the sale or other disposition of property shall be the excess of the amount realized therefrom over the basis herein provided for determining gain, and the loss shall be the excess of the basis herein provided for determining loss over the amount realized;

Items chargeable to capital account.

(b) In computing the amount of gain or loss under subdivision (a) proper adjustment shall be made for any expenditure, receipt, loss or other item properly chargeable to capital account;

Amount realized from disposition of property.

(c) The amount realized from the sale or other disposition of property shall be the sum of any money received plus the fair market value of the property (other than money) received;

Determination under § 171.

(d) In the case of a sale or exchange, the extent to which gain or loss determined under this section shall be recognized shall be determined under the provisions of section 171 of this title;

Property sold under contracts.

(e) Nothing in this section shall be construed to prevent (in the case of property sold under contract providing for payments in installments) the inclusion in gross income of that portion of any installment payment representing gain or profit in the year in which such payment is received;

Amounts distributed from liquidation of corporations.

(f) Amounts distributed in complete liquidation of a corporation shall be treated as in full payment in exchange for the stock, and amounts distributed in partial liquidation of a corporation shall be treated as in part or full payment in exchange for the stock. The gain or loss to the distributee resulting from such exchange shall be determined under this section but shall be recognized only to the extent provided in section 171 of this title;

(g) If any distribution (not in partial or complete liquidation) made by a corporation to its shareholders is not out of earnings or profits, then the amount of such distribution shall be applied against and reduce the basis of the stock and, if in excess of such basis, such excess shall be included in gross income in the same manner as a gain from the sale or exchange of property. The provisions of this subdivision shall also apply to distributions from depletion reserves based on discovery value of mines.

SEC. 171. Upon the sale or exchange of property the entire amount of the gain or loss, determined under the preceding section, shall be recognized, with the exceptions provided for in section 112 of said "Revenue Act of 1934," which are hereby referred to and incorporated with the same force and effect as though fully set forth herein.

Exceptions provided for in § 112, Revenue act of 1934.

In the case of installment sales the taxpayer may elect to proceed in the manner provided in section 44 of the said "Revenue Act of 1934" in which case the taxpayer shall account for profits on installments received subsequent to December 31, 1934, on sales made prior thereto. If the taxpayer elects to proceed otherwise, the transaction will be deemed to have been closed when the sale was made.

SEC. 172. In the case of property acquired in a manner described in section 113 (a) (2) to (a) (12) of the Federal revenue act of 1934 the basis shall be determined in accordance with the provisions of section 113 of the Federal revenue act of 1934 which are hereby referred to and incorporated for the purpose of this section with the same force and effect as though fully set forth herein.

§ 113, (a) (2) to (a) (12), Revenue Act incorporated herein.

SEC. 173. A bank or a corporation engaged in business solely within the state shall be taxed according to, or measured by, its net income. A bank

Allocation of tax on banks and corporations.

or a corporation engaged in business within and without the state shall be taxed only on such income as is derived from business transacted and property located within the state. The amount of such income allocable to the State of Washington may be determined by an allocation and separate accounting thereof when, in the judgment of the tax commission, that method will reasonably reflect the income properly assignable to this state, but otherwise, the portion of the net income apportionable to this state shall be determined by an allocation upon the basis of sales, purchases, expenses of manufacture, payroll, value and situs of tangible property, or by reference to any combination of these or other factors, or by such other method of allocation as is fairly calculated to assign to the state the portion of the entire net income of the bank or corporation reasonably attributable to this state. Uniform and equitable rules and regulations, prescribing the methods of allocation, shall be prescribed by the tax commission, such rules and regulations to be so framed as to avoid subjecting the taxpayer to double taxation, in so far as possible.

Filing of
income
returns by
taxpayer.

SEC. 174. Every taxpayer as defined in this title shall, or [on] or before March 31st next after the preceding income year, file with the commission a return, in form to be prescribed by the commission, stating specifically the items of gross income, deductions and such other facts as may be necessary. Each taxpayer shall compute on its return the amount of tax under this title. Every return shall be verified by oath of an officer of the taxpayer. In the case of taxpayers in liquidation or in the hands of a receiver, trustee in bankruptcy or assignee the return shall be made upon the oath or affirmation of the person responsible for the conduct of the affairs of the taxpayer. In case of sickness, absence or other disability or whenever in its judg-

ment good cause exists, the commission may allow further time for filing returns.

SEC. 175. Against the tax computed in conformity with the provisions of this title, the taxpayer shall be entitled to an offset in the amount of current annual license fees actually paid to the state during the income year for which the return is made.

Offset of license fees paid state.

SEC. 176. If the commission shall be of the opinion that any taxpayer has failed to include in a return filed, either intentionally or through error, any item of income which should be included under the provisions of this act, it may require from such taxpayer a return, or supplementary return, under oath, in such form as it shall prescribe, of all items of income which the taxpayer received during the year for which the return is made, whether or not includible under the provisions of this title. If from a supplementary return, or otherwise, the commission finds that any items of income, includible under this title, have been omitted from the original return, it may require the items so omitted to be disclosed to it, under oath of the taxpayer, and to be added to the original return.

In case of omission of items, taxpayer must file supplemental return.

SEC. 177. If a taxpayer, with the approval of the commission changes the income year on the basis of which its net income is computed, it shall, at such time and in such manner as the commission may prescribe, make a separate return of its net income received during the period intervening between the end of its former income year and the beginning of its new income year.

Changes of income year.

SEC. 178. (a) Any taxpayer capable of exercising either directly or indirectly substantially the entire control of the business of another taxpayer, either by ownership or control of substantially the entire capital stock of such other taxpayer or otherwise, under regulations prescribed by the commis-

Consolidation of returns.

sion, may be permitted to make a consolidated return, showing the consolidated net income and such other information as the commission may require in order to compute the net income properly attributable to the state and to impose the tax upon the taxpayers concerned;

(b) The commission may permit the filing of a consolidated return where substantially the entire control of two or more taxpayers liable to tax under this title is exercised by the same interests;

Distortions of net income by taxpayer.

(c) Where the commission has reason to believe that any taxpayer so conducts its business as either directly or indirectly to distort the true net income and the net income properly attributable to the state, whether by the arbitrary shifting of income, through price fixing, charges for service or otherwise, whereby the net income is arbitrarily assigned to one or another unit in a group of taxpayers carrying on business under a substantially common control or to one or another unit of the business of a taxpayer, it may require such facts as it deems necessary for the proper computation of the entire net income and the net income properly attributable to the state and in determining the same the commission shall have regard to the fair profits which would normally arise from the conduct of the business.

Tax liability attaches regardless of length of income year.

SEC. 179. The tax liability imposed by this title shall attach whether a bank or corporation has an income year of twelve months or less duration.

Remittance to accompany return.

SEC. 180. (a) A remittance for the full amount of the tax as shall appear from the face of the return, shall accompany the return, except in the cases specified in subdivision (b) of this section. If the time for filing the return shall be extended, interest at the rate of six per cent per annum from the date when the return was originally required to

be filed to the time of payment shall be added and paid;

(b) The taxpayer may elect to pay the tax in two equal installments, in which case one-half thereof shall be paid in the time, place and manner provided in subdivision (a) of this section and the remaining one-half shall be paid in like manner on or before six months thereafter: *Provided*, That in case the total amount of the tax shall be twenty-five (\$25.00) dollars or less the whole amount thereof shall be paid at the time required for filing the return: *Provided further*, That no taxpayer shall be entitled to pay the tax in two installments as provided in this subdivision unless it shall have paid one-half of the total amount thereof at the time of filing the return.

Tax payable
in two
installments.

SEC. 181. If any return required by this title is not filed, or any tax due is not received by the tax commission, within ten days of the due date as set forth in this title, there may be added to such tax a penalty of ten per cent of the amount of said tax.

Penalty for
delinquency.

SEC. 182. Taxes imposed by this title shall be in addition to any and all other licenses, taxes and excises levied or imposed by the state or any municipal subdivision thereof.

Taxes under
this title
additional to
all other
levies.

SEC. 183. Sections 28, 29, 30, 31, and 32 of chapter 130 of the Laws of the Extraordinary Session of 1925, and all acts or parts of acts in conflict herewith are hereby repealed.

Conflicting
statutes
repealed.

SEC. 184. All of the provisions of title XVIII of this act, except sections 187, 197, and 205 shall have full force and application with respect to the taxes imposed under this title.

TITLE XVIII. GENERAL ADMINISTRATIVE PROVISION.

SEC. 185. The provisions of this title shall not apply with respect to the administration of the taxes imposed under titles XV and XVI, herein, but shall apply with respect to the taxes imposed under all other titles of this act, in such manner and to such extent as is indicated in the last section of each of such titles.

SEC. 186. For the purposes of this title, unless otherwise required by the context:

The meaning attributed in the foregoing titles of this act to the words and phrases "tax year," "taxable year," "person," "company," "gross proceeds of sales," "gross income of the business," "business," "engaging in business," "successor," "gross operating revenue," "admission charges," "taxpayer," and "value of products" shall apply equally in the provisions of this title.

Registration
certificates.

SEC. 187. If any person shall engage in any business or perform any act for which a tax is imposed by this act, he shall, whether taxable or not, under such rules and regulations as the commission shall prescribe, apply for and obtain from the commission, upon the payment of a fee of one dollar, a registration certificate for each calendar year, or portion thereof. Said registration certificate shall be personal and non-transferable and shall expire on the last day of the calendar year for which issued and shall be renewed annually upon the condition that the taxpayer shall pay the aforesaid registration fee and the tax accrued to the state under the provisions of this act. In case business is transacted at two or more separate places by one taxpayer, a separate registration certificate for each place at which business is transacted with the public shall be required, but for such additional certificates no fee shall be required. Each certificate shall

be numbered and shall show the name, residence and place and character of business of the taxpayer and such other information as the tax commission shall deem necessary and shall be posted in a conspicuous place at the place of business for which it is issued. Where a place of business of the taxpayer is changed, the taxpayer must return to the tax commission the existing certificate, and a new certificate will be issued for the new place of business free of charge. No person shall engage in any business taxable hereunder without being registered in compliance with the provisions of this section.

SEC. 188. If the taxpayer shall make an error in computing any tax due from him, the tax commission shall correct such error and notify the taxpayer of its action by mailing to him a notice of the correction.

Errors in
computing
tax.

If, upon examination of any returns it appears that a tax has been paid less than that properly due, the tax commission may add a penalty of ten per cent of the amount of the additional tax found due and shall add thereto interest at the rate of one per cent per month of the amount of such additional tax for each thirty days, or portion thereof, from the date upon which such tax became due as provided by this act, and shall notify such taxpayer by mail of the total amount of such tax, penalties and interest and the total amount shall become due and shall be paid within ten days from the date of such notice, or within such further time as the tax commission may provide.

Deficiency in
taxes paid.

If, upon examination of any returns it appears that a tax has been paid in excess of that properly due, then the amount of such excess shall be credited against any tax or installment thereof then due or to become due from the taxpayer under any other subsequent return for the same year, and any balance of such excess at the end of such tax year, or upon

Taxes paid
in excess.

Refunded by
warrants.

the filing of a final return upon ceasing business, shall be refunded on request of the taxpayer by means of vouchers approved by the tax commission and by the issuance of state warrants drawn upon and payable from such funds as the legislature may provide.

Money paid
in error
refunded.

SEC. 189. Any money paid to the tax commission through error and not in payment of any tax due hereunder, upon the request of the person by whom such payment was made, shall be refunded as provided in the foregoing section.

Judgments.

Any judgment for which a recovery is granted by any court of competent jurisdiction, not appealed from, for tax, interest, penalties, and costs in a suit by any taxpayer shall be paid in like manner, upon the filing with the tax commission of a certified copy of the order or judgment of the court.

Taxpayer
to keep
records.

SEC. 190. It shall be the duty of every person liable for any fee or tax imposed by this act to keep and preserve, for a period of five years, such suitable records as may be necessary to determine the amount of any tax for which he may be liable under the provisions of this act; and all books, records and invoices shall be open for examination at any time by the commission or its duly authorized agent. In the case of an out-of-state person or concern which does not keep the necessary books and records within the State of Washington, it shall be sufficient if it produces within the state such books and records as shall be required by the tax commission, or bears the cost of examination by an agent authorized or designated by the tax commission at the place where such books and records are kept. Any person who shall fail to comply with the requirements of this section shall be forever barred from questioning, in any court action or proceeding, the correctness of any assessment of taxes made by the tax commission and based upon any period for which

such books, records and invoices have not been so kept and preserved.

SEC. 191. Payment of the tax may be made by uncertified check under such regulations as the commission shall prescribe, but, if a check so received is not paid by the bank on which it is drawn, the taxpayer, by whom such check is tendered, shall remain liable for payment of the tax and for all legal penalties, the same as if such check had not been tendered.

Payment
of tax by
check.

The tax commission shall keep full and accurate records of all funds received and disbursed by it under the provisions of this act.

Tax commis-
sion to keep
records.

SEC. 192. The tax commission, for good cause shown, may extend the time for making and filing any return as required under this act, and may grant such reasonable additional time within which to make and file such returns as it may deem proper: *Provided, however,* That any extension in excess of thirty days shall be conditional on payment of interest of one-half of one per cent for each thirty days or portion thereof of the amount of the tax from the date upon which such tax became due. If payment of any tax due under this act is not received by the tax commission within ten days of the due date of such tax, as set forth in this act, there shall be added to such tax a penalty of ten per cent of the amount of said tax, but in no case shall the penalty be less than one (\$1.00) dollar. If any taxpayer fails to file any return required by this act within ten days of the date provided for filing such return, and it appears that there was no tax due or paid for the period for which no return was filed, the tax commission shall assess against such taxpayer a penalty not to exceed three (\$3.00) dollars for such failure. The tax commission shall notify the taxpayer by mail of the amount of any penalties so added or as-

Extension
of time
to make
returns.

sessed and the same shall become due and shall be paid within ten days from the date of such notice.

Failure or refusal by taxpayer to make return.

SEC. 193. If any person shall fail or refuse to make any return required by this act, the tax commission shall proceed, in such manner as it may deem best, to obtain facts and information on which to base its estimate of the tax herein prescribed; and to this end the tax commission by itself or its duly appointed agent may make examination of the books, records and papers of any such person and may take evidence, on oath, of any person, relating to the subject of inquiry. The oath may be administered by any member of the commission or by its duly authorized agent.

Penalties.

As soon as the tax commission shall procure such facts and information as it is able to obtain upon which to base the assessment of any tax payable by any person who has failed or refused to make a return, it shall proceed to determine and assess against such person the tax and penalties provided for by this act, but such action shall not deprive such person from appealing to the superior court as hereinafter provided. To such assessment the commission may add a further penalty of ten per cent of the amount of the tax for failure or refusal to make a return and shall add thereto interest at the rate of one per cent per month of the amount of the tax for each thirty days or portion thereof from the date upon which the tax is due as provided by this act, and shall notify such taxpayer by mail of the total amount of such tax, penalties and interest and the total amount shall become due and shall be paid within ten days from the date of such notice.

Assessments and corrections of assessment may be made by the commission at any time within four years after the close of the tax year.

Examination of records.

SEC. 194. The tax commission or its duly authorized agent may examine any books, papers, records,

other data or stock of merchandise bearing upon the amount of any tax payable or upon the correctness of any return, or for the purpose of making a return where none has been made, or in order to ascertain whether a return should be made, as required by this act; and may require the attendance of any person at a time and place fixed in a summons served by any sheriff in the same manner as a subpoena is served in a civil case, or served in like manner by an agent of the tax commission. The persons summoned may be required to testify and produce any books, papers, records, or data as required by the tax commission with respect to any tax, or the liability of any person therefor, under this act. The secretary of the tax commission, or any member, or any duly authorized agent thereof, shall have power to administer an oath to the person required to testify; and any person giving any false testimony after the administration of such oath shall be guilty of perjury in the first degree and, upon conviction thereof, shall be punished in the manner provided by law. If any person summoned as a witness before the tax commission, or its authorized agent, shall fail or refuse to obey the summons, or shall refuse to testify or answer any material questions, or to produce any book, record, paper, or data when required to do so, he shall be guilty of contempt and it shall be the duty of the tax commission to thereupon institute proceedings in the superior court of Thurston County or of the county in which such person resides to punish any such person as for contempt of court for failure to obey such summons and appear as a witness, or for refusal to testify or answer any material question, or for refusal to produce any book, record, paper or other data as required by the tax commission or its authorized agent.

Attendance
of witnesses.

Failure
to obey
summons.

SEC. 195. All officers empowered by law to ad-

Oaths.

minister oaths, the members of the commission and

such officers as it may designate shall have the power to administer an oath to any person or to take the acknowledgment of any person with respect to any return or report required by this act or the rules and regulations of the commission.

Mailing of
notice or
order to
taxpayer.

SEC. 196. Any notice or order required by this act to be mailed to any taxpayer shall be sent by ordinary mail, addressed to the address of the taxpayer as shown by the records of the tax commission, or, if no such address is shown, to such address as the tax commission is able to ascertain by reasonable effort. Failure of the taxpayer to receive any such notice or order mailed shall not release the taxpayer from any tax or any increases or penalties thereon, nor shall such failure operate to extend any time limit set by the provisions of this act.

Disposing of
business.

SEC. 197. Whenever any taxpayer shall quit business, or shall sell out, exchange or otherwise dispose of his business or his stock of goods, wares or merchandise, any tax payable hereunder shall become immediately due and payable, and such taxpayer shall, within ten days thereafter, make a return and pay the tax due; and any person who shall become a successor to such business shall become liable for the full amount of such tax and withhold from the purchase price a sum sufficient to pay any tax due from such taxpayer until such time as the taxpayer shall produce a receipt from the tax commission showing payment in full of any such tax due from the taxpayer or a certificate that no tax is due and, if such tax is not paid by the taxpayer within ten days from the date of such sale, exchange or disposal, such purchaser or successor shall likewise thereupon become liable for the payment of the full amount of such tax, and the payment thereof by such purchaser or successor shall, to the extent thereof be deemed a payment upon the purchase price, and if such payment is greater in amount than the pur-

chase price the amount of the difference shall become a debt due such purchaser or successor from the taxpayer.

SEC. 198. All taxes, penalties and interest imposed under the provisions of this act shall be paid in full before any action may be instituted in any court to contest all or any part of such tax, penalties or interest. No restraining order or injunction shall be granted or issued by any court or judge to restrain or enjoin the collection of any tax or penalty imposed by this act, or any part thereof, except upon the ground that the assessment thereof was in violation of the constitution of the United States or that of the State of Washington.

Payment
condition
precedent
to court
action.

SEC. 199. Any person, having paid any tax, original assessment, additional assessment or corrected assessment of any tax made by the tax commission under the provisions of this act, may apply to the tax commission by petition in writing, within one year after such payment, for a hearing and a correction of the amount of the tax so assessed upon him, in which petition he shall set forth the reasons why such hearing should be granted, and the amount in which such tax should be reduced. The commission shall promptly consider such petition, and may grant such petition, and may grant such hearing or deny the same. If denied, the petitioner shall be notified by mail thereof forthwith; if granted, the commission shall notify the petitioner by mail of the time and place fixed for such hearing. After such hearing the commission may make such order as may appear to it just and lawful and shall mail a copy of such order to the petitioner.

Hearing,
petition for.

Any person, except one who has failed to keep and preserve books, records and invoices as provided in section 190 hereof, or in section 84, title XII, of this act, having paid any tax as required by this act and feeling aggrieved by the amount of the

Appeal to
superior
court.

tax may appeal to the superior court of Thurston county, within one year after the payment of such tax, or within thirty days after the date of the notice denying such a hearing or after the date of the order provided in this section. In the appeal the taxpayer shall set forth the amount of the tax imposed upon him, which he concedes to be the correct tax and the reason why the tax should be reduced or abated. The appeal shall be perfected by serving a copy of the notice of appeal upon the tax commission within the time herein provided and by filing the original thereof with proof of service with the clerk of the superior court of Thurston county. Within ten days after filing notice of such appeal, the taxpayer shall file with the clerk of the superior court a good and sufficient surety bond payable to the State of Washington in the sum of two hundred (\$200.00) dollars, conditioned to diligently prosecute the appeal and pay the state all costs that may be awarded if the appeal of the taxpayer is not sustained. The trial in the superior court on the appeal shall be de novo and without the necessity of any pleadings other than the notice of appeal. The burden shall rest upon the taxpayer to prove that the tax as paid by him is incorrect, either in whole or in part, and to establish the correct amount of the tax. In such proceeding the taxpayer shall be deemed the plaintiff, and the State of Washington, the defendant; and both parties shall be entitled to subpoena and require the attendance of witnesses as in other civil actions and to produce evidence that is competent, relevant and material to determine the correct amount of the tax that should be paid by the taxpayer under this act. Either party shall be allowed to appeal to the supreme court in the same manner as other civil actions are appealed to that court. It shall not be necessary for the taxpayer to protest against the payment of any tax or to make

Surety bond.

Trial
de novo.

Appeal to
supreme
court.

any demand to have the same refunded or to petition the tax commission for a hearing in order to appeal to the superior court, as herein provided; but no court action or proceeding of any kind shall be maintained by the taxpayer to recover any tax paid, or any part thereof, except as herein provided.

SEC. 200. The tax commission, by its order, may hold in abeyance the collection of tax from any taxpayer or any group of taxpayers when a question bearing on their liability for tax hereunder is pending before the courts.

Holding in
abeyance
the collection
of tax.

SEC. 201. When any assessment or additional assessment has been made, the taxpayer may obtain a stay of collection, under such circumstances and for such periods of time as the tax commission may by general regulation provide, of the whole or any part of such assessment, by filing with the tax commission a bond in such amount, not exceeding double the amount as to which the stay is desired, and with sureties as the tax commission deems necessary, conditioned upon the payment of so much of the amount, the collection of which is stayed by the bond, together with interest thereon at the rate of one per cent of the amount of such assessment for each thirty days or portion thereof from the due date of such assessment until paid.

Stay of
collection.

SEC. 202. If any tax, increase or penalty imposed by this act, or any portion of such tax, increase or penalty is not paid within fifteen days after the same shall become due, the tax commission shall issue a warrant under its official seal directed to the sheriff of any county of the state, commanding him to levy upon and sell the real and/or personal property of the taxpayer found within his county, or so much thereof as may be necessary, for the payment of the amount of such warrant, together with interest thereon at the rate of one per cent of the amount of such warrant for each thirty

Non-
payment.

days or portion thereof after the date of such warrant, plus the cost of executing said warrant, and return such warrant to the tax commission and pay to it the money collected by virtue thereof within sixty days after the receipt of such warrant.

Sheriff,
filing of
warrant.

The sheriff, within thirty days after the receipt of said warrant, shall file with the clerk of the superior court of his county a copy thereof, and thereupon the clerk shall enter in the judgment docket, the name of the taxpayer mentioned in the warrant and in appropriate columns the amount of the tax or portion thereof and any increases and penalties for which the warrant is issued and the date when such copy is filed, and thereupon the amount of such warrant so docketed shall become a lien upon the title to and interest in real and personal property of the taxpayer against whom it is issued and shall be the same as a judgment in a civil case duly docketed in the office of such clerk, and the sheriff shall thereupon proceed upon the same in all respects and with like effect as prescribed by law with respect to executions or other process issued against rights or property upon judgments of said superior court. The sheriff shall be entitled to fees as provided by law for his services in levying execution on a superior court judgment and the clerk shall be entitled to a filing fee of one (\$1.00) dollar, which shall be added to the amount of such warrant. The proceeds received from any sale shall be credited upon the amount due under the warrant and when the final amount due is received, together with interest, penalties and costs, the judgment docket shall show the claim for taxes to be satisfied and the clerk of the court shall so note upon the docket any surplus received from any sale of property shall be paid to the taxpayer. If the return on the warrant shall show that the same has not been satisfied in full, the amount of the deficiency shall remain the same as

Fees.

Proceeds
of sale.

Surplus.

a judgment against the taxpayer which may be collected in the same manner as the original amount of such warrant. If any warrant issued under this section is not paid within thirty days after the same has been filed with the clerk of the superior court, the tax commission may by order issued under its official seal, revoke the certificate of registration of the taxpayer against whom said warrant was issued and, if such order is entered, a copy thereof shall be posted in a conspicuous place at the main entrance to said taxpayer's place of business and shall remain posted until such time as said warrant has been paid.

In the discretion of the tax commission, a warrant of like terms, force and effect may be issued and directed to any agent of the commission authorized to collect taxes under this act, and in the execution thereof such agent shall have all the powers conferred by law upon sheriffs, but shall not be entitled to any fee or compensation in excess of the actual expenses paid in the performance of such duty, which shall be added to the amount of such warrant.

SEC. 203. Any tax due and unpaid under this act, and all increases and penalties thereon, shall constitute a debt to the State of Washington and may be collected by court proceedings in the same manner as any other debt in like amount, which remedy shall be in addition to any and all other existing remedies. In all cases of probate, insolvency, assignment for the benefit of creditors, or bankruptcy, involving any taxpayer hereunder, the claim of the state for said taxes and all increases and penalties thereon shall be a lien prior to all other liens, except prior tax liens, and the mere existence of such cases or conditions shall be sufficient to create such lien without any prior or subsequent action by the state, and in all such cases it shall be the duty of all administrators, executors, guardians, receivers, trustees in

Court proceedings to collect unpaid taxes.

Insolvency, priority.

bankruptcy or assignees for the benefit of creditors, to notify the tax commission of such administration, receivership or assignment within thirty days from the date of their appointment and qualification. Any administrator, executor, guardian, receiver or assignee for the benefit of creditors not giving the notification as provided for above shall become personally liable for payment of said taxes and all increases and penalties thereon.

Liability for
payment
of taxes.

SEC. 204. In the case of any corporation organized under the laws of this state, the courts of this state shall not enter or sign any decree of dissolution, nor shall the secretary of state file in his office any certificate of dissolution, and in the case of any corporation organized under the laws of another jurisdiction and admitted to do business in this state the secretary of state shall withhold the issuance of any certificate of withdrawal until proof, in the form of a certificate from the tax commission, has been furnished by the applicant for such dissolution or withdrawal, that every license fee, tax, increase or penalty imposed under this act has been paid or provided for.

Dissolution.

SEC. 205. The taxes imposed hereunder, and the returns required therefor, shall be upon a calendar year basis; but, if any taxpayer in transacting his business, keeps books reflecting the same on a basis other than the calendar year, he may, with consent of the tax commission, make his returns, and pay taxes hereunder, upon the basis of his accounting period as shown by the method of keeping the books of his business.

Calendar
year basis.

SEC. 206. Taxes imposed by this act shall be in addition to any and all other licenses, taxes and excises levied or imposed by the state or any municipal subdivision thereof.

Taxes
of this act
additional.

SEC. 207. It shall be unlawful for any person to engage in business without having obtained a certificate of registration as provided herein; or to engage in business after his certificate of registration shall have been revoked by order of the tax commission; or to tear down or remove any order or notice posted by the tax commission pursuant to the provisions of this act; or to make any false or fraudulent return or false statement in any return, with intent to defraud the state or evade the payment of any tax or any part thereof imposed by this act; or for any person to aid or abet another in any attempt to evade the payment of such tax or any part thereof; or for the president, vice-president, secretary, treasurer or other officer of any company to make or permit to be made for any company any false return, or any false statement in any return required by this act, with intent to evade payment of any tax hereunder; or for the president, vice-president, secretary, treasurer or other officer of any company to carry on the business of any company which has not obtained a certificate of registration or whose certificate of registration has been revoked by order of the tax commission; or for any purchaser to fraudulently sign a resale certificate without intent to resell the property purchased; or for any person to fail or refuse to permit the examination of any book[,] paper, account, record, or other data of the commission or its duly appointed agent, as required by this act; or to fail or refuse to permit the inspection or appraisal of any property by the commission, or its duly appointed agent; or to refuse to offer testimony or produce any record as required in this act. Any person violating any of the provisions of this section shall be guilty of a gross misdemeanor and punishable in the manner provided by law. In addition to the foregoing penalties, any person who shall knowingly swear to or verify any false or

Violations.

Penalty.

fraudulent return, or any return containing any false or fraudulent statement with the intent aforesaid, shall be guilty of the offense of perjury in the second degree and, on conviction thereof, shall be punished in the manner provided by law; and any company for which a false return, or a return containing a false statement, as aforesaid, shall be made, shall be punished, upon conviction thereof, by a fine of not more than one thousand (\$1,000.00) dollars. All penalties or punishments provided in this section shall be in addition to all other penalties provided in this act.

Administra-
tion of act
by tax
commission.

SEC. 208. The administration of this act shall be vested in and exercised by the tax commission which shall prescribe forms and rules of procedure in conformity with this act for the determination of the taxable status of any person, for the making of returns and for the ascertainment, assessment and collection of taxes and penalties imposed hereunder. The tax commission shall make and publish rules and regulations, not inconsistent with this act, necessary in enforcing its provisions, which rules and regulations shall have the same force and effect as if specifically included herein, unless declared invalid by the judgment of a court of record not appealed from. The tax commission is hereby authorized to employ such clerks, specialists and other assistants as are necessary to carry this act into effective operation. Salaries and compensation of such employees shall be fixed by the commission and shall be charged to the proper appropriation for the tax commission. It shall be the duty of the tax commission to exercise general supervision of the collection of taxes provided in this act, and, in the discharge of such duty, the tax commission may institute and prosecute such suits or proceedings in the courts of this state as may be necessary and proper, appearing therein for such purpose.

When recovery is had in any suit or proceeding against an officer, agent or employee of the tax commission for any act done by him or for the recovery of any money exacted by or paid to him and by him paid over to the tax commission, in the performance of his official duty, and the court certifies that there was probable cause for the act done by such officer, agent or employee, or that he acted under the direction of the tax commission or proper officer thereof, no execution shall issue against such officer, agent or employee, but the amount so recovered shall, upon final judgment, be paid by the tax commission as an expense of operation.

Recovery
in suit or
proceeding.

SEC. 209. The tax commission, on the next business day following the receipt of any payments under this act, shall transmit the same to the state treasurer, taking his receipt therefor.

Transmittal
of payments.

SEC. 210. Except as hereinafter provided it shall be unlawful for the tax commission or any member, deputy, clerk, agent, employee or representative thereof or any other person to make known or reveal any facts or information contained in any return filed by any taxpayer pursuant to the provisions of this act or disclosed in any investigation or examination of the taxpayer's books and records made in connection with the administration of this act. The foregoing, however, shall not be construed to prohibit the tax commission or a member or employee thereof from: (a) giving such facts or information in evidence in any court action involving tax imposed under this act or involving a violation of the provisions of this act or involving another state department and the taxpayer, if such facts and information are relevant to the issues in such case; (b) giving such facts and information to the taxpayer or his duly authorized agent; (c) publishing statistics so classified as to prevent the identification of particular returns or reports or items thereof;

Secrecy of
information.

Exceptions.

(d) giving such facts or information, for official purposes only, to the governor, attorney general or to any committee or subcommittee of the legislature dealing with matters of taxation, revenue, trade, commerce, the control of industry or the professions; (e) permitting its records to be audited and examined by the proper state officer, his agents and employees; or (f) giving any such facts or information to the commissioner of internal revenue of the United States or to the proper officer of any state tax department, for official purposes, but only if the statutes of the United States or of such other state, as the case may be, grant substantially similar privileges to the proper officers of this state. Any person acquiring knowledge of such facts or information in the course of his employment with the tax commission and any person acquiring knowledge of such facts and information as provided under (d), (e) and (f), above, who shall reveal or make known any such facts or information to another not entitled to knowledge of such facts or information under the provisions of this section, shall be punished by a fine of not exceeding one thousand (\$1,000.00) dollars and, if the offender or person guilty of such violation be an officer or employee of the state, shall forfeit such office or employment and shall be incapable of holding any public office or employment in this state for a period of two years thereafter.

Violation.

Penalty.

TITLE XIX. ALLOCATION OF REVENUES.

SEC. 211. The state treasurer, upon receipt of any payments of tax, penalty, interest or fees collected under the provisions of this act and of the several titles hereof, shall first deposit to the credit of the general fund the amount of any expenditures from said fund, not previously repaid, on account of refunds of taxes, interest and costs appropriated

General
Fund.

under the provisions of section 215 of this act and shall deposit the balance thereof to the credit of the following funds: Distribution
of balance.

17.91% thereof to the state emergency relief fund;

58.51% thereof to the state current school fund;

19.05% thereof to the state general fund;

3.47% thereof to the University of Washington fund;

0.46% thereof to the Washington State College fund;

0.265% thereof to the Bellingham Normal School fund;

0.045% thereof to the Cheney Normal School fund;

0.28% thereof to the Ellensburg Normal School fund.

TITLE XX. GENERAL PROVISIONS.

SEC. 212. If any title, section, subdivision of a section, paragraph, sentence, clause or word of this act for any reason shall be adjudged invalid, such judgment shall not affect, impair or invalidate the remainder of this act but shall be confined in its operation to the title, section, subdivision of a section, paragraph, sentence, clause or word of the act directly involved in the controversy in which such judgment shall have been rendered. If any tax imposed under this act shall be adjudged invalid as to any person, corporation, association or class of persons, corporations or associations included within the scope of the general language of this act such invalidity shall not affect the liability of any person, corporation, association or class of persons, corporations or associations as to which such tax has not been adjudged invalid. It is hereby expressly declared that had any title, section, subdivision of a section, paragraph, sentence, clause, Partial
invalidity.

word or any person, corporation, association or class of persons, corporations or associations as to which this act is declared invalid been eliminated from the act at the time the same was considered the act would have nevertheless been enacted with such portions eliminated: *Provided, however,* That if the provisions of section 4(e) shall be declared invalid as to a national banking association, state bank, mutual savings bank or building and loan or savings and loan association the provisions of said section 4(e) shall be deemed inoperative as to all institutions of the types hereinabove mentioned.

Appropriation for tax commission.

SEC. 213. There is hereby appropriated from the general fund, for the fiscal biennium beginning April 1, 1935, and ending March 31, 1937, for the tax commission, the sum of eight hundred twenty-seven thousand five hundred dollars (\$827,500.00), or so much thereof as shall be necessary, to carry out the provisions of this act and of chapter 191, Laws of 1933, and amendment thereto.

Appropriation for department of licenses.

SEC. 214. There is hereby appropriated from the general fund, for the fiscal biennium beginning April 1, 1935, and ending March 31, 1937, for the department of licenses, the sum of twenty-two thousand five hundred dollars (\$22,500.00), or so much thereof as shall be necessary, to carry out the provisions of title XI of this act.

Appropriation.

SEC. 215. There is hereby appropriated from the general fund, for the fiscal biennium, beginning April 1, 1935, and ending March 31, 1937, the sum of two million (\$2,000,000.00) dollars, or so much thereof as shall be necessary, for the purpose of refunding taxes, penalties and interest collected under the provisions of this act, either upon vouchers approved by the tax commission, as provided in this act, or upon judgment rendered against the state ordering the repayment and refunding of taxes, penalties and interest collected under the provisions

Purpose of.

of this act and any costs and interest assessed against the state in such judgments.

SEC. 216. No tax shall be imposed under the provisions of chapter 191, Laws of 1933, as amended by chapter 57, Laws of 1933, Extraordinary Session, with respect to the period beginning May 1, 1935, and ending July 31, 1935, and the provisions of such act shall be deemed amended in conformity herewith. Nothing contained in this section shall affect the liability of any person subject to the provisions of said chapter 191, as amended, for the payment of tax imposed thereunder for any period prior to May 1, 1935, and no action or proceeding for the collection of tax, lien or claim for tax or action involving the validity of tax imposed under the provisions of said act shall be affected hereby and all remedies for the assessment and collection of taxes, penalties and interest under the provisions of said act shall be and remain in effect until such time as all taxes imposed thereunder shall have been paid or collected.

No tax imposed under provisions of ch. 191, Laws of 1933, as amended, with respect to certain period.

SEC. 217. All taxes imposed by chapter 191, Laws of 1933, as amended by chapter 57, Laws of 1933, Extraordinary Session, which may be received or collected after June 30, 1935, shall be deposited in the state treasury to the credit of the state general fund and the provisions of said chapter 191 shall be deemed amended in conformity herewith.

Deposit of taxes received after June 30, 1935.

SEC. 218. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately upon its approval.

Effective immediately.

Passed the House March 14, 1935.

Passed the Senate March 14, 1935.

Approved by the Governor with the exception of sections 61 to 73 inc., 96 to 98 inc., 99 to 103 inc., 105, 109, 110, 116 to 120 inc. and 128 to 158 inc., which are vetoed, March 25, 1935.

CHAPTER 181.

[H. B. 295.]

NARROWS BRIDGE.

AN Act relating to the construction, maintenance and operation of a bridge and approaches thereto across Puget Sound within the County of Pierce, at or near a point commonly known as The Narrows; granting the consent of the State of Washington therefor to H. O. Scofield, chairman of the board of Pierce county commissioners; Fred H. Marvin, chairman of Pierce county port commission, and George A. Smitley, mayor of the city of Tacoma, and/or their legally elected or appointed successors, and their assigns, in office; and granting a right of way therefor through, over and across the submerged and public lands of the State of Washington, and authorizing the filling in thereof.

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

SECTION 1. That H. O. Scofield, chairman of the board of Pierce County commissioners, Fred H. Marvin, chairman of the Pierce County port commission, and George A. Smitley, mayor of the city of Tacoma, and/or their legally elected or appointed successors in office, hereinafter called grantees, and their assigns, be and they are hereby authorized to construct, maintain, and operate a bridge and approaches thereto across Puget Sound, within the County of Pierce, at a point suitable to the interests of navigation, at or near a point commonly known as The Narrows, in accordance with the provisions of the Federal act entitled "An Act to regulate the construction of bridges over navigable waters," approved March 23, 1906, and subject to the conditions and limitations contained in this act, that said bridge hereafter be called The Fort Lewis, Bremerton Naval Military bridge.

Authoriza-
tion to
construct,
maintain
and operate
bridge.

Federal act.

SEC. 2. Said bridge shall not be built or commenced until the plans and specifications for its construction, together with such drawings of the pro-

posed construction and such maps of the proposed location as may be required for a full understanding of the subject have been submitted to the secretary of war, and chief of engineers of the United States, for their approval, nor until they shall have approved such plans and specifications and the location of such bridge and accessory works; and when the plans for said bridge have been approved by said chief of engineers and said secretary of war, it shall not be lawful to deviate from such plans, either before or after completion of the structure, unless the modification of such plans has previously been submitted to and received the approval of said chief of engineers and of said secretary of war.

Approval of plans by secretary of war and chief of engineers of U. S.

SEC. 3. After the completion of such bridge, as determined by the secretary of war, either the State of Washington, or any municipality or political subdivision thereof within or adjoining which any part of such bridge is located, or any two or more of them jointly, may at any time acquire and take over all right, title and interest in such bridge and its approaches, and any interest in real property necessary therefor, by purchase or by condemnation in accordance with the laws of such state governing the acquisition of private property for public purposes by condemnation or appropriation. If at any time after completion of such bridge the same is acquired by condemnation or appropriation, the amount of damages or compensation to be allowed shall not include good will, going value, or prospective revenues or profits, but shall be limited to the sum of (1) the actual cost of constructing such bridge and its approaches, less a reasonable deduction for actual depreciation in value, (2) the actual cost of acquiring such interests in real property: *Provided*, That there shall be deducted from said sum the amount of all state, Federal, or other public funds expended upon said bridge.

Taking over of right, title, and interest in bridge.

Right of way and approaches for bridge granted.

SEC. 4. A right of way for said bridge and approaches thereto through, over and across the submerged and public lands of the State of Washington, including all tide and shore lands, which have been or may hereafter be established or arise is hereby granted to the grantees and their successors, and their assigns together with the right to fill in the same.

Reasonable tolls.

SEC. 5. Any and all tolls charged for the transit over said bridge of engines, cars, street cars, wagons, carriages, vehicles, animals, foot passengers or other passengers shall be reasonable and just, and the secretary of war may, and in case of his failure or refusal to act upon the request of the department of public works of the State of Washington, said department may, at any time and from time to time, prescribe the reasonable rates of tolls for such transit over said bridge and the rates so prescribed shall be the legal rates and shall be the rates demanded and received for such transit.

Adjustment of rates of tolls.

SEC. 6. If such bridge shall at any time be taken over or acquired by the State of Washington, or by any municipality or other political subdivision or public agency thereof, under the provisions of section 3 of this act, and if tolls are charged for the use thereof, the rates of tolls shall be so adjusted as to provide a fund sufficient to pay for the reasonable cost of maintaining, repairing, and operating the bridge and its approaches under economical management, and to provide a sinking fund sufficient to amortize the amount paid therefor including reasonable interest as soon as possible under reasonable charges, but within a period of not to exceed twenty (20) years from the date of acquiring the same. After a sinking fund sufficient for such amortization shall have been so provided, such bridge shall thereafter be maintained and operated free of tolls, or the rates of tolls shall thereafter be so

Sinking fund.

adjusted as to provide a fund of not to exceed the amount necessary for the proper maintenance, repair and operation of the bridge and its approaches under economical management. An accurate record of the amount paid for acquiring the bridge and its approaches, the actual expenditures for maintaining, repairing, and operating the same, and of the daily tolls collected shall be kept and shall be available for the information of all persons interested.

Accurate
record.

SEC. 7. The grantees and their assigns shall within ninety (90) days after the completion of such bridge file with the secretary of war, and with the highway department of the State of Washington, a sworn itemized statement showing the actual original cost of constructing the bridge and its approaches, the actual cost of acquiring any interest in real property necessary therefor. The secretary of war may, and in case of his failure or refusal to act upon the request of the highway department of the State of Washington, said highway department may at any time within three (3) years after the completion of such bridge, investigate such costs and determine the accuracy and the reasonableness of the costs alleged in the statement of costs so filed, and shall make a finding of the actual and reasonable costs of constructing such bridge; for the purpose of such investigation the said grantees shall make available all records in connection with the construction thereof. The findings of the secretary of war, or of said highway department, as the case may be, as to the reasonable costs of the construction of the bridge shall be conclusive for the purposes mentioned in section 3 of this act, subject only to review in a court of equity for fraud or gross mistake.

Itemized
statement of
costs.

SEC. 8. The right to sell, assign, transfer and mortgage all the rights, powers, and privileges con-

Right to sell,
assign,
transfer,
mortgage
granted.

ferred by this act is hereby granted to the grantees and their assigns and any corporation to which or any person to whom such rights, powers and privileges may be sold, assigned or transferred, or who shall acquire the same by mortgage foreclosure or otherwise, is hereby authorized and empowered to exercise the same as fully as though conferred herein directly upon such corporation or person.

Duration of
franchise.

SEC. 9. The franchise herein granted shall continue for a period of forty (40) years from and after the completion of such bridge as determined by the secretary of war, at the expiration of which time said bridge shall revert to and become the property of the State of Washington.

Time limit.

SEC. 10. The authority herein granted shall cease and be null and void unless the actual construction of the bridge authorized in this act is commenced within two (2) years and completed within six (6) years from the date of taking effect of this act.

Passed the House March 14, 1935.

Passed the Senate March 14, 1935.

Approved by the Governor March 23, 1935.

CHAPTER 182.

[H. B. 532.]

OLD AGE PENSION.

AN ACT relating to and providing for old-age assistance; defining the powers and duties of certain officers in connection therewith; prescribing penalties; appropriating funds for such assistance; repealing chapter 29, Laws of 1933, abolishing county old age pension fund, amending section 9, chapter 55, Laws of 1933 and declaring its effective dates.

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

SECTION 1. The care of aged persons who are in need or whose physical or other condition seems to render permanent their inability to provide properly for themselves is hereby declared to be a matter of state concern and a necessity in promoting and preserving the public health and welfare. To provide such care a statewide system of old-age assistance is hereby established.

Creation of statewide system of old-age assistance.

SEC. 2. Subject to the provisions of this act, every person residing in the State of Washington, if in need, shall be entitled to old-age assistance from the state.

Eligibility of all persons in need.

SEC. 3. Old-age assistance shall be given under this act to any person who

Qualifications for assistance.

(a) Has attained the age of 65 years: *Provided*, That if the Federal government provides for Federal contribution to state old-age assistance payable to persons of age less than 65 years, then and in that event persons shall be entitled to assistance hereunder at such age as shall be provided in said Federal act.

(b) Has income which is inadequate to provide a reasonable subsistence compatible with decency and health;

(c) Is a citizen of the United States;

(d) Has been a resident of the State of Washington for at least five years within the ten years immediately preceding his application for old-age assistance;

(e) Is not at the time an inmate of any public or private home for the aged, or any public home, or any public or private institution of a custodial, correctional, or curative character, except in the case of temporary medical or surgical care in a hospital;

(f) Has not made a voluntary assignment or transfer of property for the purpose of qualifying for such assistance;

(g) Is not because of his physical or mental condition in need of continued institutional care.

Department
of public
welfare:

Duties of.

Amount and
nature of
assistance.

Federal par-
ticipation.

Medical,
surgical,
hospital
care.

Application
for
assistance.

SEC. 4. It shall be the duty of the department of public welfare to provide adequately for those eligible for old-age assistance under the provisions of this act. The amount and nature of old-age assistance which any such person shall receive, and the manner of providing it, shall be determined by the said department with due regard to the conditions existing in each case; but such assistance shall not exceed the sum of thirty dollars (\$30) per month to each recipient: *Provided*, That in the event Federal participation shall be granted in excess of fifteen dollars (\$15) a month per recipient, the maximum may be increased to twice the amount that may be recovered for each recipient from Federal sources. The old-age assistance may include, among other things, medical and surgical and hospital care and nursing.

SEC. 5. A person requesting old-age assistance under this act shall make his application therefor to the department of public welfare. An inmate of a public or private home for the aged, or of any public home, or of any public or private institution of a correctional, custodial, or curative character may

make an application while in such a home or institution, but the assistance, if granted, shall not be paid until after he ceases to be such an inmate. The person requesting an old-age assistance grant may apply in person, or the application may be made by another in his behalf. The application shall be made in writing or reduced to writing, upon standard forms, prescribed and furnished by the department of public welfare.

SEC. 6. The department of public welfare is hereby authorized to and shall make rules and regulations necessary for the carrying out of the provisions of this act to the end that old-age assistance may be administered uniformly throughout the state, having regard for the varying costs of living in different parts of the state and that the spirit and purpose of this act may be complied with.

Rules and regulations necessary for administration.

SEC. 7. Whenever the department of public welfare receives an application for an old-age assistance grant, an investigation and record shall be promptly made of the circumstances of the applicant. The object of such investigation shall be to ascertain the facts supporting the application made under this act and such other information as may be required by the rules of the department. The department shall have the power to issue subpoenas for witnesses and compel their attendance and the production of papers and writings and may examine witnesses under oath.

Investigation and record of applicant.

SEC. 8. Upon the completion of its investigation, the department of public welfare shall decide whether the applicant is eligible for and should receive an old-age assistance grant under this act, the amount of the assistance, the manner of paying or providing it and the date on which the assistance shall begin. The department may make such additional investigation as it may deem necessary, and shall make its decision as to the granting of assis-

Determination of eligibility.

tance and the amount and nature of assistance to be granted the applicant as in its opinion is justified and in conformity with the provisions of this act. The department shall notify the applicant of its decision in writing. Such decision shall be final.

Written decision.

No other relief.

SEC. 9. No person receiving old-age assistance grant under this act shall at the same time receive any other relief from the state, or from any political subdivision thereof, except for medical and surgical and hospital care and nursing assistance.

If incapable of taking care of self or money.

SEC. 10. If the person receiving old-age assistance is, on the testimony of reputable witnesses, found incapable of taking care of himself or his money, the director of public welfare may direct the payment of the installments of the old-age assistance to any responsible person or corporation for his benefit.

Funeral expenses.

SEC. 11. On the death of a recipient of old-age assistance, reasonable funeral expenses not exceeding one hundred dollars (\$100) may be paid by the department of public welfare if the estate of the deceased is insufficient to pay the same.

If imprisoned.

SEC. 12. If a recipient is convicted of any crime or offense, and punished by imprisonment, no payment shall be made during the period of imprisonment. In such cases, the assistance may be declared forfeited in the discretion of the department. The department may suspend temporarily the assistance granted to any person for any period during which such person is not in need thereof.

Temporary suspension.

If recipient becomes possessed of property or income.

SEC. 13. If, at any time during the continuance of old-age assistance, the recipient thereof or the husband or wife of the recipient, becomes possessed of any property or income in excess of the amount enjoyed at the time of the granting of the assistance, it shall be the duty of the recipient immediately to notify the department of the receipt and possession

of such property or income, and the department may, on inquiry, either cancel the assistance or vary the amount thereof in accordance with circumstances, and any excess assistance theretofore paid shall be returned to the state and be recoverable as a debt due the state.

Notifying of department.

SEC. 14. If at any time the department has reason to believe, by reason of a complaint or otherwise, that old-age assistance allowance has been improperly granted, it shall cause an investigation to be made and if it appears as a result of any such investigation that the assistance was improperly granted, the department shall immediately cause all further payments under any such allowance to cease.

Improper granting.

SEC. 15. All assistance grants under this act shall be reconsidered from time to time, or as frequently as may be required by the rules of the department. After such further investigation as may be deemed necessary, the amount and manner of giving the assistance may be changed or the assistance may be withdrawn if the department finds that the recipient's circumstances have changed sufficiently to warrant such action. It shall be within the power of the department at any time to cancel and revoke assistance for cause, and it may for cause suspend payments for assistance for such periods as it may deem proper.

Reconsideration of grants.

SEC. 16. The department of public welfare is hereby authorized and directed to make such reports and in such detail as may be required of it to the Federal government. Within ninety (90) days after the close of each calendar year, the department shall make a report to the governor for the preceding year, stating (a) the total number recipients, (b) the amount paid in cash, (c) the total number of applications, (d) the number granted, (e) the number denied, (f) the number cancelled during the year,

Reports : to Federal government.

To governor.
Contents of report.

and (g) such other information as may be deemed advisable.

Assistance
inalienable
and exempt.

SEC. 17. All assistance given under this act shall be inalienable by any assignment or transfer and shall be exempt from levy or execution under the laws of this state.

Amount paid
lien upon
estate of
recipient.

SEC. 18. The total amount paid in assistance to the recipient of old-age assistance under this act shall be a lien upon the estate of such recipient. On the death of a person receiving assistance under this act, or of the survivor of a married couple, both of whom were assisted, the total amount paid as assistance shall be allowed and deducted from the estate by the court having jurisdiction to settle the estate, and paid to the state. The department may require as a condition to granting assistance in any case, that all or any part of the property, either real or personal, but not including household goods and personal effects, of a person applying for assistance be pledged to the state as a guaranty for the reimbursement of the funds so granted as old-age assistance pursuant to the provisions of this act. Before making any grant the department may take from each applicant a properly acknowledged agreement to reimburse the state for all assistance granted, in which agreement said applicant shall assign as collateral security for said assistance, such part of his personal property not including household goods and personal effects as the department shall demand. At any time the department may execute and file with the county clerk a certificate showing the amount of assistance paid to said person, and when so filed each said certificate shall be a legal claim against both the said person and his estate and shall have the same force and effect as a judgment at law. The county clerk shall keep a suitable record of such certificates without charging any fee therefor, and enter therein an acknowledgment of satis-

Agreement
to reimburse
state.

County clerk
to file
certificates.

Record of.

faction upon receipt of notice thereof from the department. All funds recovered under these provisions shall be paid to the state. No levy or lien shall be enforced against any real estate of the recipient while it is occupied by the recipient's surviving spouse, if the latter is not more than fifteen years younger than the recipient, and does not marry again: *Provided, however,* That this section shall be operative and take effect only if its inclusion is essential to obtain participation on the part of the Federal government in the assistance provided for by this act.

No levy or
lien.

SEC. 19. If at any time during a period not longer than one year following the termination of such assistance the department has reason to believe that a spouse, liable for the support of the recipient of assistance is or was reasonably able to assist him, it shall be empowered to bring suit against such spouse, to recover the amount, with simple interest at six per cent (6%) per annum, of the assistance provided under this act subsequent to the time when such spouse, became reasonably able to assist the recipient, or such part thereof as such spouse, was reasonably able to have paid.

Recovery of
amount with
interest.

SEC. 20. Any person who by means of a willfully false statement or representation, or by impersonation, or other fraudulent device, obtains, or attempts to obtain, or aids or abets any person to obtain:

Misdemeanor.

- (a) Assistance to which he is not entitled;
- (b) Greater assistance than that to which he is justly entitled;
- (c) Payment of any forfeited installment grant;
- (d) Or aids or abets in buying or in any way disposing of the property of the recipient of assistance without the consent of the director of public welfare shall be guilty of a misdemeanor.

Assistance
subject to
any
amending or
repealing
act.

SEC. 21. All assistance granted under this act shall be deemed to be granted and to be held subject to the provisions of any amending or repealing act that may hereafter be enacted, and no recipient shall have any claim for compensation, or otherwise, by reason of his assistance being affected in any way by such amending or repealing act.

Age shall
not debar.

SEC. 22. A person 65 years of age or more not receiving old-age assistance under this act shall not by reason of his age be debarred from receiving other public relief and care.

Establish-
ment of
branch
offices.

SEC. 23. The department of public welfare, for the purpose of administration, shall have power to establish such branch offices and/or appoint such subordinate officers, agencies or employees throughout the state as may be reasonably necessary to carry out the purposes of this act expeditiously and with a minimum of delay to applicants for assistance.

Payment
from general
fund.

SEC. 24. All old-age assistance grants under this act shall be a charge against and payable out of the general fund of the state. Payment thereof shall be by warrant of the state auditor to be drawn upon vouchers duly prepared and verified by the director of public welfare.

State
treasury.

SEC. 25. Any moneys which may be received by the State of Washington from the Federal government as aid in defraying the cost of old-age assistance under this act shall be deposited in the state treasury to the credit of the general fund but separate accounts shall be kept in order that the state may make such reports and render such accounting as may be required by the appropriate Federal authority.

State accepts
act pending
before
Congress.

SEC. 26. The state hereby accepts the provisions of that certain act now pending before the Congress of the United States entitled, "A bill to alleviate the

hazards of old-age, unemployment, illness and dependency, to establish a social insurance board in the department of labor, and for other purposes," and for such other act with like or similar objects as may be enacted. Formal acceptance of the provisions of such act, relating to allotments to states for old-age assistance, if the act is enacted substantially in its proposed form, shall be signified by the governor in the event that the legislature shall not be in session when said act of Congress is finally enacted.

Formal acceptance by governor.

SEC. 27. Whenever in this act the masculine pronoun is used it shall, in proper cases, be held to include the feminine.

Both sexes.

SEC. 28. In order to effectuate and carry out the purposes of this act, there is hereby appropriated out of the general fund of the state, for the bienium ending March 31, 1937, the sum of ten million dollars (\$10,000,000), or as much thereof as shall be found necessary: *Provided*, That the cost of administration of the act shall not exceed five (5) per cent of the total amount expended for all purposes under its provisions.

Appropriation.

Limit on cost of administration.

SEC. 29. Chapter 29, Laws of 1933, is hereby repealed and no rights or privileges which may have been granted to any individual under said act shall be deemed continued by this act. Each county auditor shall, upon the taking effect of this act, immediately transmit to the department of public welfare all such records in his possession, or in possession of the board of county commissioners, as bear upon the eligibility of persons to assistance under the provisions of this act.

Repeal of ch. 29, Laws of 1933.

SEC. 30. That section 9, chapter 55 of the Laws of 1933 be amended to read as follows:

Amends § 9, ch. 55, Laws of 1933.

Section 9. In addition to the license fees required by this act, the licensee shall pay to the rac-

5% pari-mutuel receipts paid to commission.

Disposition of funds.

Salaries.

80% paid to state treasurer.

County old-age pension fund abolished.

ing commission five (5) per centum of the gross receipts of all pari-mutual machines at each race meet, which sums shall be paid daily to the racing commission. All sums paid to the commission, together with all sums collected for license fees under the provisions of this act, shall be disposed of by the commission as follows: Twenty (20) per centum thereof shall be paid to and retained by the commission for the payment of the salary of its members; of its secretary, and the salaries of all other clerical, office, and other help employed by the commission, together with all expenses in connection with the carrying out of the provisions of this act, except that no payment need be made for office accommodation furnished by the state: *Provided, however,* That no salary, wages, expenses or compensation of any kind shall be paid by the State of Washington for, or in connection with the work of the commission in carrying out the provisions of this act; and the remaining eighty (80) per centum of all sums collected by the commission shall, on the next business day following the receipt thereof, be paid to the state treasurer, and by him placed in the general fund of the state treasury. Any moneys collected or paid to the commission under the terms of this act, and not expended by the commission as herein provided, at the time of making its report to the legislature, shall be paid to the state treasurer and be placed in the general fund of the state treasury.

SEC. 31. The county old-age pension fund is hereby abolished as of July 1, 1935. After the payment of all claims outstanding as of said date, which are a proper charge against such fund, the balance, if any, remaining in the county old-age pension fund in each county of the state shall by the proper county officers be paid over and transferred to the current expense fund of said county.

SEC. 32. If any portion, section or clause of this act shall for any reason be declared invalid or unconstitutional such adjudication shall not affect the remainder of the act.

Partial
invalidity.

SEC. 33. This act is necessary for the preservation of the public peace, health and safety, support of the state government and its existing public institutions and shall take effect April 1, 1935: *Provided, however,* That no payments of old-age assistance shall be made under this act, and the repeal of chapter 29, Laws of 1933 and the amendment of section 9, chapter 55, of the Laws of 1933 shall not become effective, until after July 1, 1935.

Date
effective.

Date
payments
begin.

Passed the House March 12, 1935.

Passed the Senate March 10, 1935.

Approved by the Governor March 23, 1935.

CHAPTER 183.

[S. H. B. 420.]

GENERAL APPROPRIATIONS.

AN ACT making appropriations for the payment of salaries of certain officers and employees of the state and for the operation, maintenance and other expenses of certain state institutions, departments and offices, for the purchase and improvement of land, the construction of buildings and improvements for the various state institutions designated and mentioned, and for certain emergencies, and for sundry civil expenses of the state government, and for purposes specified in certain acts of congress, and for miscellaneous purposes, for the fiscal biennium beginning April 1, 1935, and ending March 31, 1937, except as otherwise provided, and declaring that this act shall take effect immediately.

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

SECTION 1. The following sums, or so much thereof as shall severally be found necessary, are hereby appropriated out of any of the moneys in the several funds in the state treasury hereinafter

Appropriation.

named for the payment of salaries of certain officers and employees of the state, and for the operation of certain state institutions, departments and offices, and for the purchase and improvement of land and construction of buildings, and improvements for the various state institutions, and for certain emergencies, and for sundry civil expenses of the state government, and for purposes specified in certain acts of congress, and for miscellaneous purposes hereinbelow designated and mentioned and hereinafter expressed, for the fiscal biennium beginning April 1, 1935, and ending March 31, 1937, except as otherwise provided.

Defining
"capital
outlay."

SEC. 2. The words "capital outlay" whenever used in this act, shall mean and include the purchase and improvement of land and erection of buildings, including necessary salaries and wages incident thereto.

"Salaries
and wages."

The words "salaries and wages" whenever used in this act, shall mean and include salaries of executive officers and employees of state offices, departments and institutions, and all compensation for direct labor or personal service rendered to the state, including salaries of state examiners.

"Opera-
tions."

The word "operations" whenever used in this act, shall mean and include necessary traveling expenses of officers and employees, and all expenses necessary for supplies, material, services and maintenance of the various institutions, departments and offices of the state government, other than salaries and wages: *Provided*, That no portion of the appropriation made hereunder shall be expended for coupon or scrip books, or other evidences of advance payment for future delivery: *And provided further*, That allowances made for subsistence and lodging for elective or appointive officers and employees while away from their domicile on state business shall equal actual expenses incurred there-

Scrip books.

Expenses.

for, but shall not exceed three and 50/100 dollars (\$3.50) per diem for meals and lodging: *And provided further*, That the sole compensation for personal automobiles used in connection with state business shall not exceed five cents (5¢) per mile.

FROM THE GENERAL FUND.

FOR THE GOVERNOR'S OFFICE:

Salaries, wages and operations.....	\$45,000.00	Governor's office.
Investigation and emergency purposes, to be distributed on vouchers approved by the Governor.....	16,000.00	
Extradition Expenses.....	10,000.00	
Total	<hr/>	\$71,000.00

FOR THE GOVERNOR'S MANSION:

Maintenance and furnishings of every kind, to be distributed on vouchers approved by the Governor.....	\$12,000.00	Governor's mansion.
--	-------------	---------------------

For the payment of warrants drawn for emergency purposes approved during the biennium April 1, 1935, to March 31, 1937, pursuant to section 10, chapter 9, Laws of 1925, as amended by section 6, chapter 162, Laws of 1929	\$250,000.00	
---	--------------	--

FOR THE LIEUTENANT GOVERNOR:

Salary of the Lieutenant Governor..	\$2,400.00	Lieutenant governor.
Other salaries and wages.....	1,200.00	
Operations	1,200.00	
Total	<hr/>	\$4,800.00

FOR THE SECRETARY OF STATE:

Salaries and wages.....	\$62,960.00	Secretary of state.
Operations	22,950.00	
Printing, advertising and mailing initiative and referendum measures and constitutional amendments....	50,000.00	
Bureau of Statistics and Immigration	5,000.00	
Total	<hr/>	

FOR THE STATE TREASURER:

Salaries and wages.....	\$50,800.00	State treasurer.
Operations	15,714.00	
For Audit by Department of Finance, Business and Budget.....	5,000.00	
Total	<hr/>	

FROM THE FISHERIES FUND.

Salaries and wages.....	\$14,200.00	
Operations	4,150.00	
Total	<u> </u>	\$18,350.00

FROM THE MOTOR VEHICLE FUND.

Salaries and wages.....	\$20,600.00	
Operations	3,200.00	
Total	<u> </u>	\$23,800.00

FROM THE GENERAL FUND.

State auditor.

FOR THE STATE AUDITOR:

Salaries and wages.....	\$41,000.00	
Operations	9,600.00	
Special printing	1,500.00	
Total	<u> </u>	\$52,100.00

FROM THE MOTOR VEHICLE FUND.

Salaries and wages.....		\$20,000.00
-------------------------	--	-------------

FROM THE GENERAL FUND.

Division of municipal corporations.

Division of Municipal Corporations:

Salaries and wages.....	\$18,328.00	
Operations	4,088.00	
Total	<u> </u>	\$22,416.00

Attorney general.

FOR THE ATTORNEY GENERAL:

Salaries and wages.....	\$77,750.00	
Operations	19,000.00	
Court Costs	20,000.00	
Indexing Session Laws.....	450.00	
Total	<u> </u>	\$117,200.00

FROM THE CURRENT SCHOOL FUND.

Superintendent of public instruction.

FOR THE SUPERINTENDENT OF PUBLIC

INSTRUCTION:

Salaries and wages.....	\$66,000.00	
Operations	21,830.00	
To publish the Washington State Manual and other publications required by law.....	8,000.00	
Total	<u> </u>	\$95,830.00

FROM THE GENERAL FUND.

State library.

STATE LIBRARY:

Salaries and wages.....	\$13,760.00	
Operations	4,050.00	
Total	<u> </u>	\$17,810.00

Commissioner of public lands.

FOR THE COMMISSIONER OF PUBLIC LANDS:

Salaries and wages.....	\$130,000.00	
Operations	43,600.00	
Total	<u> </u>	\$173,600.00

FOR THE INSURANCE COMMISSIONER:

Salaries and wages.....	\$125,000.00	Insurance commis- sioner.
Operations	45,000.00	
Total	<u>170,000.00</u>	

FOR THE SUPREME COURT:

Salaries and wages.....	\$170,200.00	Supreme court.
Operations	12,035.00	
Total	<u>182,235.00</u>	

FOR THE SUPREME COURT REPORTER:

Salaries and wages.....	\$14,500.00	Supreme court reporter.
Operations	5,900.00	
Total	<u>20,400.00</u>	

FOR THE SUPERIOR COURT JUDGES:

Salaries and wages.....	\$263,000.00	Superior court judges.
Operations	5,700.00	
Total	<u>268,700.00</u>	

FOR THE ASSOCIATION OF SUPERIOR COURT
JUDGES:

Operations	\$5,000.00	Association of superior court judges.
------------------	------------	---

FOR LEGISLATIVE EXPENSES:

Printing, indexing, binding and edit- ing Session Laws, Senate and House Journals, other legislative printing and binding public documents of the Twenty-fourth Session.....	\$15,000.00	Legislative expenses.
Indexing Senate and House Journals.	700.00	
Total	<u>15,700.00</u>	

FROM THE STATE ATHLETIC FUND.

FOR THE STATE ATHLETIC COMMISSION:

Salaries and wages.....	\$5,000.00	State athletic commission.
Operations	3,835.00	
Total	<u>8,835.00</u>	

FROM THE GENERAL FUND.

FOR THE STATE CAPITOL COMMITTEE:

Salaries and wages.....	\$7,500.00	State capitol committee.
Operations	2,522.00	
For portrait of the Honorable Roland H. Hartley, as provided by chapter 217, Laws of 1929.....	650.00	
Total	<u>10,672.00</u>	

FROM THE RECLAMATION REVOLVING FUND.

FOR THE COLUMBIA BASIN COMMISSION:

Salaries, wages and operations.....	\$27,280.00	Columbia basin commission.
-------------------------------------	-------------	----------------------------------

FROM THE CURRENT SCHOOL FUND.

State board of education.	FOR THE STATE BOARD OF EDUCATION:		
	Salaries and wages.....	\$9,000.00	
	Operations	1,900.00	
	Total	<u> </u>	\$10,900.00
	FOR THE STATE BOARD FOR VOCATIONAL EDUCATION:		
State board for vocational education.	Salaries and wages.....	\$16,075.00	
	Operations	5,500.00	
	To secure Federal Vocational Rehabil- itation Fund.....	25,719.04	
	Total	<u> </u>	\$47,294.04

FROM THE UNITED STATES VOCATIONAL EDUCATION
FUND.

	To be expended in accordance with the provisions of Acts of Congress ap- proved February 23, 1917, and Feb- ruary 5, 1929, providing for the promotion and development of Vo- cational Education.....	\$253,122.22	
	To be expended in accordance with the provisions of Act of Congress ap- proved June 2, 1920, and subsequent amendments, providing for civilian vocational rehabilitation.....	25,819.04	
	Total	<u> </u>	\$278,941.26

FROM THE TEACHERS' RETIREMENT FUND.

State teachers' retirement fund.	FOR THE STATE TEACHERS' RETIREMENT FUND:		
	Salaries and wages.....	\$12,000.00	
	Operations	2,040.00	
	For the payment of annuities, awards and refunds as provided by law (in- cluding deficiencies).....	417,000.00	
	Total	<u> </u>	\$431,040.00

FROM THE GENERAL FUND.

State board of equaliza- tion.	FOR THE STATE BOARD OF EQUALIZATION:		
	Operations		\$1,200.00
State finance committee.	FOR THE STATE FINANCE COMMITTEE:		
	Salaries and wages	\$1,200.00	
	Operations	550.00	
	Total	<u> </u>	\$1,750.00
Judicial council.	FOR THE JUDICIAL COUNCIL:		
	Salaries and wages.....	\$2,000.00	
	Operations	1,600.00	
	Total	<u> </u>	\$3,600.00

FOR THE STATE LAW LIBRARY:

Salaries and wages.....	\$14,000.00	State law library.
Operations	9,955.00	
Total	<u>23,955.00</u>	\$23,955.00

FROM THE PARKS AND PARKWAY FUND.

FOR THE STATE PARKS COMMITTEE:

Salaries, wages and operations.....	\$30,000.00	State parks committee.
(Expenditures not to exceed receipts actually on hand and available for expenditure)		

FROM THE MILLERSYLVANIA PARK CURRENT FUND.

For improvement, maintenance and upkeep of Millersylvania Park.....	\$400.00
---	----------

FROM THE GENERAL FUND.

FOR THE WASHINGTON STATE PLANNING COUNCIL:

Salaries, wages and operations.....	\$10,000.00	Washington state planning council.
-------------------------------------	-------------	------------------------------------

FOR THE UNIFORM LAW COMMISSION:

Operations	\$500.00	Uniform law commission.
------------------	----------	-------------------------

FOR THE DEPARTMENT OF AGRICULTURE:

Salaries and wages.....	\$124,600.00	
Operations	92,350.00	
For eradication of bovine tuberculosis	25,000.00	
Washington State Fair:		
Salaries, wages and operations.....	20,000.00	
Total	<u>261,950.00</u>	Dept. of agriculture.

FROM THE GRAIN AND HAY INSPECTION FUND.

Salaries and wages.....	\$248,800.00
Operations	53,350.00
Total	<u>\$302,150.00</u>

FROM THE COMMISSION MERCHANTS' FUND.

Salaries and wages.....	\$8,000.00
Operations	11,950.00
(Expenditures not to exceed fees heretofore or hereafter collected)	
Total	<u>\$19,950.00</u>

FROM THE GAME FUND.

For the destruction of predatory animals	\$20,000.00
--	-------------

FROM THE GENERAL FUND.

Dept. of
conservation
and de-
velopment.FOR THE DEPARTMENT OF CONSERVATION
AND DEVELOPMENT:

Salaries and wages.....	\$54,860.00
Operations	24,955.00
Forestry Division:	
Salaries and wages.....	104,000.00
Operations	30,000.00
Emergency fire fighting.....	16,000.00
(Provided, That the Supervisor of Forestry may purchase gasoline, oil and tires, and pay for repairs in lieu of mileage allowances for use of personally owned cars for Fire Wardens, such expenditures not to exceed five cents per mile traveled)	
Total	\$229,815.00

FROM THE RECLAMATION REVOLVING FUND.

Reclamation Division:

Salaries and wages.....	\$11,160.00
Operations	2,820.00
Geological survey.....	10,000.00
Hydrographical survey.....	20,000.00
Topographical survey.....	25,000.00
(Appropriations for Geological, Hy- drographical and Topographical surveys contingent on allotment of equal amounts for said purposes by the Federal government)	
To finance, refinance and purchase bonds of irrigation, reclamation, diking and drainage districts (To be expended in accordance with the provisions of chapter 16, Laws of 1933, Regular Session).....	
	\$1,250,000.00
(Expenditures from Reclamation Revolving Fund not to exceed cash on hand and available for expenditure)	
Total	\$1,318,980.00

FROM THE FISHERIES FUND.

Dept. of
fisheries.

FOR THE DEPARTMENT OF FISHERIES:

Salaries and wages.....	\$200,000.00
Operations	98,296.00
New egg taking operations.....	18,000.00
Research work.....	50,000.00
Total	\$366,296.00

FROM THE LEWIS RIVER HATCHERY FUND.

Salaries, wages and operations..... \$26,680.00

FROM THE OYSTER RESERVE FUND.

IMPROVEMENT AND PROTECTION OF
OYSTER RESERVES:

Salaries, wages and operations..... \$7,700.00

FROM THE GAME FUND.

FOR THE DEPARTMENT OF GAME:

Salaries of State Game Commissioner	\$4,800.00	Dept. of game.
Salaries and wages.....	474,000.00	
Operations	521,200.00	
(Expenditures from the Game Fund not to exceed receipts on hand and available for expenditure)		
Total	————— \$1,000,000.00	

FROM THE GENERAL FUND.

FOR THE DEPARTMENT OF HEALTH:

Salaries and wages.....	\$75,000.00	Dept. of health.
Operations	40,000.00	
Total	————— \$115,000.00	

FROM THE FISHERIES FUND.

For industrial pollution studies.....	\$8,500.00
For oyster sanitation studies.....	5,500.00
Total	————— \$14,000.00

FROM THE GENERAL FUND.

FOR THE DEPARTMENT OF LABOR AND
INDUSTRIES:

Salaries and wages.....	\$300,000.00	Dept. of labor and industries.
Operations	118,250.00	
Total	————— \$418,250.00	

FROM THE MEDICAL AID FUND.

Salaries and wages.....	\$280,000.00
Operations	75,000.00
Claims and awards and other expenses provided by law.....	2,000,000.00
Total	————— \$2,355,000.00

FROM THE ACCIDENT FUND.

Claims and awards and other expenses provided by law.....	\$8,000,000.00
--	----------------

FROM THE GENERAL FUND.

FOR THE DEPARTMENT OF LICENSES:

Dept. of licenses.	Salaries and wages.....	\$64,000.00	
	Operations	42,500.00	
	Total	—————	\$106,500.00

FROM THE MOTOR VEHICLE FUND.

Salaries and wages.....	\$193,350.00	
Operations	220,250.00	
Liquid fuel tax refunds.....	3,000,000.00	
Total	—————	\$3,413,600.00

FROM THE PUBLIC SERVICE REVOLVING FUND.

FOR THE DEPARTMENT OF PUBLIC SERVICE:

Dept. of public service.	Salaries and wages.....	\$148,200.00	
	Operations	30,650.00	
	Regulation of Motor Vehicles:		
	Salaries and wages	110,000.00	
	Operations	65,160.00	
	Special investigations and valuations.	250,000.00	
	(Expenditures not to exceed fees heretofore or hereafter collected, but in no event shall any warrant be drawn on the Public Service Revolving Fund in excess of actual cash on deposit in the State Treasury.)		
	Total	—————	\$604,010.00

FROM THE GENERAL FUND.

FOR THE TAX COMMISSION OF THE STATE
OF WASHINGTON:

Tax commission.	Salaries and wages.....	\$66,000.00	
	Operations	9,950.00	
	Special Investigation and Valuations:		
	Salaries, wages and operations.....	92,000.00	
	Inheritance Tax and Escheat Division:		
	Salaries and wages.....	42,000.00	
	Operations	6,350.00	
	Total	—————	\$216,300.00

FROM THE CURRENT SCHOOL SUSPENSE FUND.

BUSINESS AND OCCUPATIONAL TAX

DIVISION:

Business and occupational tax division.	Salaries and wages.....	\$130,200.00	
	Operations	37,450.00	
	Refunds as provided by law.....	50,000.00	

For the payment of interest and costs as provided by section 28, chapter 191, Laws of 1933, Regular Session, as amended by chapter 10, Laws of 1933, Extraordinary Session, and acts amendatory thereto..... \$50,000.00
 Total \$267,650.00

FROM THE CURRENT SCHOOL FUND.

For the payment of judgments as provided by section 28, chapter 191, Laws of 1933, Regular Session, as amended by chapter 10, Laws of 1933, Extraordinary Session and acts amendatory thereto..... \$2,000,000.00

FROM THE GENERAL FUND.

FOR THE WASHINGTON STATE PATROL:
 Salaries and wages..... \$388,060.00 Washington state patrol.
 Operations 363,479.80
 (Provided, That all amounts charged against the Liquor Control Board for services rendered by the State Patrol shall be paid into the General Fund of the State Treasury.)
 Total \$751,539.80

FROM THE MOTOR VEHICLE FUND.

Salaries, wages and operations..... \$75,000.00

FROM THE GENERAL FUND.

FOR THE DEPARTMENT OF FINANCE,
 BUDGET AND BUSINESS: Dept. of finance, budget and business.
 General office including division of Public Institutions and division of Purchasing:
 Salaries and wages..... \$83,760.00
 Operations 18,470.00
 Division of Budget: Budget.
 Salaries and wages..... 57,600.00
 Operations 15,000.00
 Division of Banking: Banking.
 Salaries and wages..... 79,000.00
 Operations 28,050.00
 Division of Savings and Loan: Savings and loan.
 Salaries and wages..... 43,000.00
 Operations 22,750.00
 Capitol Buildings and Grounds: Capitol building and grounds.
 Salaries and wages..... 137,310.00
 Operations (including deficiencies). 83,790.00

Parole, transportation and deportation.	Parole, Transportation and Deportation Departments:		
	Salaries and wages.....	\$47,394.00	
	Operations	66,155.00	
House Bill No. 285.	For carrying out the provisions of House Bill No. 285:		
	Salaries and wages.....	28,000.00	
	Operations	25,000.00	
Archives.	Archives:		
	Salaries and wages.....	2,560.00	
	Operations	2,300.00	
	Total	<hr/>	\$740,139.00
State school for blind.	State School for the Blind:		
	Salaries and wages.....	\$53,761.00	
	Operations	46,215.00	
	Total	<hr/>	\$99,976.00
State custodial school.	State Custodial School:		
	Salaries, wages and operations.....		\$450,632.00
State school for deaf.	State School for the Deaf:		
	Salaries and wages.....	\$62,280.00	
	Operations	59,620.00	
	Total	<hr/>	\$121,900.00
Eastern state hospital.	Eastern State Hospital:		
	Salaries, wages and operations....	\$693,222.00	
	Land purchase.....	8,500.00	
	Total	<hr/>	\$701,722.00
State school for girls.	State School for Girls:		
	Salaries and wages.....	\$40,850.00	
	Operations	39,515.00	
	Total	<hr/>	\$80,365.00
Northern state hospital.	Northern State Hospital:		
	Salaries, wages and operations.....		\$634,596.00
Washington state penitentiary.	Washington State Penitentiary:		
	Salaries, wages and operations.....		\$616,000.00
	FROM THE PENITENTIARY REVOLVING FUND.		
Industrial operations.	Industrial Operations:		
	Salaries and wages.....	\$44,844.00	
	Operations	226,385.00	
	New industries.....	50,000.00	
	Total	<hr/>	\$321,229.00
	FROM THE GENERAL FUND.		
Washington state reformatory.	Washington State Reformatory:		
	Salaries and wages.....	\$76,560.00	
	Operations	199,060.00	
	Total	<hr/>	\$275,620.00

FROM THE REFORMATORY REVOLVING FUND.

Industrial Operations:		Industrial operations.
Salaries and wages.....	\$28,210.00	
Operations	29,208.00	
New industries.....	25,000.00	
Total	<u> </u>	\$82,418.00

FROM THE GENERAL FUND.

State Soldiers' Home and Colony:		State soldiers home and colony.
Salaries, wages and operations.....		\$177,343.00
State Training School:		State training school.
Salaries and wages.....	\$72,500.00	
Operations	103,495.00	
Total	<u> </u>	\$175,995.00
Washington Veterans' Home:		Washington veteran's home.
Salaries, wages and operations....		\$255,680.00
Western State Hospital:		Western state hospital.
Salaries, wages and operations....		\$369,980.00
For the Department of Public Welfare:		
Division of Child Welfare:		Dept. of public welfare.
Salaries and wages.....	\$9,120.00	
Operations	925.00	
Total	<u> </u>	\$10,045.00

FROM THE UNIVERSITY OF WASHINGTON FUND.

FOR THE UNIVERSITY OF WASHINGTON:		University of Washington.
Salary of the President.....	\$20,000.00	
Salaries and wages.....	2,521,923.15	
Operations	600,582.80	
Total	<u> </u>	\$3,142,505.95
Salaries, wages and operations.....		\$250,000.00
(To be allocated by the Governor quarterly at the end of each quarter to the University of Washington on the basis of \$41.66 per student per quarter for each student in attendance during said quarter above 8,000 students, as shown by the certificate of the Registrar of the University of Washington)		

FROM THE WASHINGTON STATE COLLEGE FUND.

FOR THE STATE COLLEGE OF WASHINGTON:		State College of Washington.
Salary of the President.....	\$20,000.00	
Salaries and wages.....	1,333,797.58	
Operations	323,287.82	
Total	<u> </u>	\$1,677,085.40

FROM THE COLLEGE FUND.

	Salaries, wages and operations.....		\$100,000.00
	FOR THE STATE COLLEGE OF WASHINGTON:		
State College of Washington.	From the Morrill Fund.....	\$101,200.00	
	From the Federal Experiment Station Fund	189,510.00	
	From the Federal Cooperative Agricultural Extension Fund.....	253,770.00	
	To be expended in accordance with the purposes, terms, provisions and conditions of the respective Acts of Congress for the endowment and granting of money to Agricultural Colleges and Experiment Stations..	_____	\$544,480.00
	FOR THE BELLINGHAM STATE NORMAL SCHOOL:		
Bellingham state normal school.	From the Normal School Current Fund.....	\$29,500.00	
	From the Bellingham Normal School Fund.....	409,400.00	
	Salaries and wages.....	\$385,500.00	
	Operations	53,400.00	
	Total	_____	\$438,900.00
	FOR THE CHENEY STATE NORMAL SCHOOL:		
Cheney state normal school.	From the Normal School Current Fund.....	\$29,500.00	
	From the Cheney Normal School Fund.....	352,639.00	
	Salaries and wages.....	\$350,500.00	
	Operations	54,668.00	
	Total	_____	\$405,168.00

FROM THE GENERAL FUND.

Normal school dormitory funds.	To reimburse the Normal School Dormitory Funds for the purchase of land		\$14,321.68
	FOR THE ELLENSBURG STATE NORMAL SCHOOL:		
Ellensburg state normal school.	From the Normal School Current Fund.....	\$29,500.00	
	From the Ellensburg Normal School Fund.....	293,750.00	
	Salaries and wages.....	\$282,500.00	
	Operations	40,750.00	
	Total	_____	\$323,250.00
	FROM THE GENERAL FUND.		
	FOR THE MILITARY DEPARTMENT:		
Military Dept.	Salaries and wages.....	\$158,400.00	
	Operations	100,035.00	
	Retained pay.....	29,000.00	
	For uniform allowance.....	22,300.00	
	Total	_____	\$309,735.00

FOR THE WASHINGTON STATE HISTORICAL SOCIETY:

Washington state historical society.

Salaries and wages.....	\$9,600.00	
Operations	1,795.00	
Total	—————	\$11,395.00

FROM THE CAPITOL BUILDING CONSTRUCTION FUND.

For bond retirement and interest (including deficiencies).....		\$633,625.00
--	--	--------------

FROM THE GENERAL FUND.

For the care of graves, Spanish War Veterans		\$200.00
For court costs in insanity cases.....		5,000.00
For criminal cost bills (including deficiencies)		45,000.00

FROM THE CURRENT SCHOOL FUND.

To carry out provisions of section 4935, Rem. Comp. Stat.....		\$30,560,475.00
---	--	-----------------

FROM THE FOREST RESERVE FUND.

For distribution of moneys received from the Federal Government for Forest Reserves as provided by chapter 185, Laws of 1907.....		\$200,000.00
---	--	--------------

FROM THE GENERAL OBLIGATION BONDS OF 1933 RETIREMENT FUND.

For bond retirement and interest.....	\$1,583,490.00	
To carry out the provisions of Senate Bill No. 152.....	500,000.00	
Total	—————	\$2,083,490.00

FROM THE HARBOR IMPROVEMENT FUND.

For distribution in accordance with chapters 168, 169 and 170, Laws of 1913, based on receipts.....		\$135,000.00
---	--	--------------

FROM THE OLD AGE PENSION FUND.

For distribution to counties in accordance with chapters 29 and 55, Laws of 1933, Regular Session (Disbursements not to exceed receipts).....		\$250,000.00
---	--	--------------

FROM THE GENERAL FUND.

For Presidential Electors.....	\$300.00	Presidential electors.
For Tuberculosis Hospitals (including deficiencies)	\$400,000.00	Tuberculosis hospitals:

**FROM THE VETERANS' COMPENSATION BOND
RETIREMENT FUND.**

For bond retirement and interest..... \$1,040,000.00

FROM THE MOTOR VEHICLE FUND.

Highway
equipment
fund.

To create the Highway-Equipment Fund \$250,000.00
FOR CAPITAL OUTLAYS AND MAJOR REPAIRS:

To be expended independently of, or
in conjunction with funds allotted
by the Federal, County or Municipal
Governments or Agencies or in con-
junction with funds allotted for un-
employment relief: *Provided*, That
the following appropriations shall
become available only upon written
approval of the Governor.

FROM THE CAPITOL BUILDING CONSTRUCTION FUND.

State capitol
committee.

For the State Capitol Committee:

Completion of Soldiers' Monument. \$15,000.00
Base of Soldiers' Monument..... 15,000.00
Purchase of Shorelands..... 2,000.00

FROM THE PARKS AND PARKWAY FUND.

State parks
committee.

For the State Parks Committee:

State Parks, including purchase and
additions to Rosario State Park.. \$10,000.00

FROM THE FISHERIES FUND.

Dept. of
fisheries.

FOR THE DEPARTMENT OF FISHERIES:

Capital outlays and major repairs.... \$78,750.00

FROM THE GAME FUND.

Dept. of
game.

FOR THE DEPARTMENT OF GAME:

Capital outlays and major repairs.... \$64,500.00

FROM THE GENERAL FUND.

Dept. of
finance,
budget and
business.

FOR THE DEPARTMENT OF FINANCE, BUD-
GET AND BUSINESS:

Repairs to Governor's Mansion, and
furnishings \$6,000.00
Replacement of light fixtures..... 2,000.00
Permanent partition, Auditor's Office. 1,100.00
Replacement of awnings..... 500.00
Interior paintings, Legislative Build-
ing 5,000.00
Repairs, renewals and furnishings... 4,000.00
Renewal of rugs, carpets and drapes,
Temple of Justice..... 1,000.00

State School for the Blind:

Dormitory, class rooms and alterations	\$40,000.00
Boiler House, boiler and equipment	25,000.00

State Custodial School:

Dormitories for working crews....	40,000.00
Chapel and school rooms, laundry alterations	50,000.00

Eastern State Hospital:

Ward Buildings, remodeling and alterations	280,000.00
Completion and equipment for receiving and observation wards...	25,000.00
Employees' dormitories.....	15,000.00
Barns and sheds.....	5,000.00
Grading, paving and entrance gates	25,000.00

Northern State Hospital:

Receiving wards, alterations and equipment	225,000.00
--	------------

Washington State Penitentiary:

Extension of inmates' dining room, kitchen, cold storage and chapel.	75,000.00
Water tank, foundation and piping	10,000.00

FROM THE PENITENTIARY REVOLVING FUND.

Wall enclosing new power house...	\$10,000.00
Moving and reinstalling two boilers	6,500.00

FROM THE REFORMATORY REVOLVING FUND

Washington State Reformatory:

Wall around inner court.....	\$25,000.00
------------------------------	-------------

Washington state reformatory.

FROM THE GENERAL FUND.

State Soldiers' Home and Colony:

Power house, replace boilers, installation of mechanical stokers, replacing steam lines and recovering	\$50,000.00
Barracks and employees' dormitories	100,000.00

State soldiers' home and colony.

Washington Veterans' Home:

Fireproof building to replace frame building	100,000.00
Auxiliary well, equipment, tank and pipe	4,500.00

Washington veterans' home.

Western State Hospital:

Capital outlays, betterments and major repairs, including ward buildings, chapel, cold storage, kitchen, dining rooms, officers' quarters, well, hog houses, sheds and male receiving ward.....	400,000.00
---	------------

Western state hospital.

FROM THE MOTOR VEHICLE FUND.

Dept. of
highways.

FOR THE DEPARTMENT OF HIGHWAYS:

Capital outlays..... \$170,000.00

FROM THE UNIVERSITY OF WASHINGTON BUILDING
FUND.University of
Washington.

FOR THE UNIVERSITY OF WASHINGTON:

New recitation and/or laboratory
building and/or buildings and equip-
ment \$660,000.00FROM THE STATE COLLEGE OF WASHINGTON
BUILDING FUND.State
College of
Washington.

FOR THE STATE COLLEGE OF WASHINGTON:

Equipping and furnishing new science
and chemistry buildings..... \$72,000.00

FROM THE COLLEGE FUND.

Classroom laboratory, gymnasium build-
ing or buildings..... \$150,000.00

FROM THE GENERAL FUND.

Bellingham
state normal
school.

FOR THE BELLINGHAM STATE NORMAL

SCHOOL:

New athletic field..... \$6,000.00
Physical education building and equip-
ment 200,000.00
Replacing roof on main building.... 12,500.00Cheney state
normal
school.

FOR THE CHENEY STATE NORMAL SCHOOL:

Training school building and equip-
ment 255,000.00
Underground heating line conduit sys-
tem 10,000.00Ellensburg
state normal
school.

FOR THE ELLENSBURG STATE NORMAL

SCHOOL:

Metal book stacks in Library..... 1,500.00
Furnishings and seating equipment in
auditorium 23,950.00
Shops, classroom and auditorium.... 203,151.00For military
department.

FOR THE MILITARY DEPARTMENT:

Major repairs and betterments to ar-
mories 11,360.00Washington
state
historical
society.FOR THE WASHINGTON STATE HISTORICAL
SOCIETY:Completion of front of building, work
room and upper story..... 25,824.80
Furniture and fixtures for added
rooms 3,000.00Total capital outlays and major
repairs \$3,520,135.80

SEC. 3. This act is necessary for the immediate preservation of the public peace, health and safety, for the support of the state government and its existing public institutions and shall take effect immediately. Effective immediately.

Passed the House March 14, 1935.

Passed the Senate March 14, 1935.

Approved by the Governor March 25, 1935.

CHAPTER 184.

[S. H. B. 483.]

SUPERVISION AND REGULATION OF MOTOR VEHICLE TRANSPORTATION.

AN ACT relating to the transportation of property by motor vehicle over the public highways of the State of Washington, providing for the supervision and regulation, and the payment of fees thereby; providing for joint rates by common carriers by rail, motor vehicle, express and water; providing for taxation of motor vehicles, defining offenses and providing penalties therefor; providing for and continuing a commission to determine fair and proper motor vehicle tax rates, defining its duties and making an appropriation therefor; prescribing the powers and duties of certain officers, repealing certain acts and parts of acts, and declaring an emergency and providing the effective dates of the provisions of this act.

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

SECTION 1. The business of operating as a motor carrier of freight for hire along the highways of this state is declared to be a business affected with a public interest. The rapid increase of motor carrier freight traffic and the fact that under the existing law many motor trucks are not effectively regulated have increased the dangers and hazards on public highways and make it imperative that regulation should be employed to the end that the

Transportation of property by motor vehicles.

highways may be rendered safe for the use of the general public; that the shippers of the state may be provided with a stabilized service and rate structure; that the use of the highways for the transportation of property may be regulated to the extent required by the convenience of the general public.

Definitions.

SEC. 2. When used in this act:

"Person."

(a) The term "person" means and includes an individual, firm, copartnership, corporation, company, association or their lessees, trustees or receivers.

"Department."

(b) The term "department" means the department of public service of the State of Washington.

"Motor vehicle."

(c) The term "motor vehicle" means any truck, trailer, semi-trailer, tractor or any self-propelled or motor driven vehicle used upon any public highway of this state for the purpose of transporting property, but not including baggage, mail and express transported on the vehicles of auto transportation companies carrying passengers.

"Public highway."

(d) The term "public highway" means every street, road or highway in this state.

"Common carrier."

(e) The term "common carrier" means any person who undertakes to transport property for the general public by motor vehicle for compensation, whether over regular or irregular routes, or regular or irregular schedules, including motor vehicle operations of carriers by rail or water and of express or forwarding companies.

"Contract carrier."

(f) The term "contract carrier" means any person, not included under paragraph "e" of this section, who under special and individual contracts or agreements transports property by motor vehicle for compensation.

"Special carrier."

(g) The term "special carrier" means any person engaged exclusively in the transportation of logs, piling, poles, pulpwood, coal, minerals, sand, gravel, rock and other building materials in vehicles

especially constructed and equipped for handling such commodities and operating for compensation.

(h) The term "private carrier" means any person engaged in the transportation in his own vehicle of property owned, sold or to be sold by him in the furtherance of any private commercial enterprise or for the purpose of lease, rent or bailment.

"Private carrier."

(i) The term "motor carrier" means and includes "common carrier," "contract carrier," "special carrier," "private carrier" and "exempt carrier" as herein defined.

"Motor carrier."

(j) The term "exempt carrier" means any person operating a vehicle exempted from certain provisions of this act under section 3 hereof.

"Exempt carrier."

(k) The term "vehicle" means every device capable of being moved upon a public highway and in, upon or by which any person or property is or may be transported or drawn upon a public highway, excepting devices moved by human or animal power or used exclusively upon stationary rail or tracks.

"Vehicle."

The terms "common carrier" and "contract carrier" shall include persons engaged in the business of providing, contracting for, or undertaking to provide transportation of property for compensation over the public highways of the State of Washington as brokers or forwarders.

"Common carrier" and "Contract carrier."

SEC. 3. The provisions of this act, except where specifically otherwise provided, and except the provisions providing for licenses, shall not apply to:

Not applicable to.

(a) Motor vehicles operated exclusively within the corporate limits of any city or town.

(b) Motor vehicles operated exclusively in the transportation of the United States mail or in the transportation of newspapers or periodicals.

(c) Motor vehicles owned and operated by the United States, the State of Washington, or any

county, city, town or municipality therein, or by any department of them, or either of them.

(d) Vehicles specially constructed for towing or wrecking and not otherwise used in transporting goods for compensation.

(e) Motor vehicles owned and operated by farmers in the transportation of their own farm, orchard or dairy products from point of production to market, or in the infrequent or seasonal transportation by one farmer for another in his immediate neighborhood of products of the farm, orchard or dairy, or of supplies or commodities to be used on the farm, orchard or dairy.

(f) Motor vehicles operating under special contract or agreement with the Federal or state relief administrations or welfare departments, or transporting wood for fuel from point of production to market or assembling place.

If it is held that it is necessary that any of the persons or vehicles aforesaid be included under any of the provisions of this act to sustain the validity or constitutionality thereof they shall be deemed so included.

Unlawful to
operate as
"motor
carrier."

SEC. 4. It shall be unlawful for any person to operate as a "motor carrier" on any public highway of this state except in accordance with the provisions of this act.

Permits.

SEC. 5. No "common carrier," "contract carrier," or "special carrier" shall hereafter operate for the transportation of property for compensation in this state without first obtaining from the department a permit so to do under the provisions of this act. A permit shall be issued to any qualified applicant therefor without hearing, or after hearing if the department deems such hearing necessary in the public interest, authorizing the whole or any part of the operations covered by the application, if it is found that the applicant is fit, willing and able to

perform the service proposed and to conform to the provisions of this act and the requirements, rules and regulations of the department hereunder, and that the proposed service to the extent authorized will not be contrary to the declared policy of this act.

Require-
ments.

No permit shall be granted if the department finds that the applicant is not financially able, properly and adequately equipped and capable of conducting the transportation service applied for in compliance with the law and rules and regulations of the department, or if the applicant or any of its principal officers or stockholders fail to comply with the laws of the State of Washington or with the laws of the United States regulating motor transportation.

Compliance
with laws
and rules of
department.

Nothing contained in this act shall be construed to confer upon any person the exclusive right or privilege of transporting property for compensation over the public highways of the State of Washington. No certificate of public convenience and necessity shall be required and existing certificates of public convenience and necessity for the transportation of property for compensation are hereby abolished.

Abolishment
of existing
certificates.

SEC. 6. Application for permits shall be made to the department in writing and shall state the ownership, financial condition, equipment to be used and physical property of the applicant, the territory or route or routes in or over which the applicant proposes to operate, the nature of the transportation to be engaged in and such other information as the department may require, and in case such application is that of a "contract carrier" shall have attached thereto the original or duly verified copies of all contracts to furnish transportation covered by such application.

Application
for permits.

Forms of applications.

SEC. 7. The department shall prescribe forms of application for permits for the use of prospective applicants, and shall make regulations for the filing thereof.

Fees.

Applications for permits shall be accompanied by the following fees:

- Applications for permits \$10.00
- Applications for temporary permits.. 5.00
- Applications for duplicates to permits or permits under this act in place of certificates of public convenience and necessity or permits now in existence 2.00

Form of permits.

SEC. 8. Permits granted by the department shall be in such form as the department shall prescribe and shall set forth the name and address of the person to whom the permit is granted, the nature of the transportation service to be engaged in and the principal place of operation, termini or route to be used or territory to be served by the operation. No permit holder shall operate except in accordance with the permit issued to him.

Eligibility to renew application.

SEC. 9. No person whose application for a permit has been denied after hearing under any of the provisions of this act shall be eligible to renew the application for a period of six months from the date of the order denying such application and the cessation or abandonment of any operation pursuant thereto.

Establishment of classifications of groups of carriers.

SEC. 10. The department may from time to time establish such just and reasonable classifications of the groups of carriers included in the terms "common carriers," "contract carriers" and "special carriers" as the special nature of the services performed by such carriers shall require, and such just and reasonable rules, regulations and requirements, consistent with the provisions of this act, to be ob-

served by the carriers so classified or grouped, as the department deems necessary or advisable in the public interest.

SEC. 11. The department is hereby vested with power and authority, and it is hereby made its duty, to supervise and regulate every "common carrier" in this state; to fix, alter and amend just, fair, reasonable and sufficient rates, charges, classifications, rules and regulations of each such carrier; to regulate the accounts, service and safety of operations thereof; to require the filing of annual and other reports and of other data thereby; and to supervise and regulate such "common carriers" in all other matters affecting their relationship with both the shipping and the general public.

Regulation
of "common
carrier."

SEC. 12. The department is hereby vested with power and authority, and it is hereby made its duty, to supervise and regulate every "contract carrier" and "special carrier" in this state; to fix, alter and amend just, fair and reasonable classifications, rules and regulations and minimum rates and charges of each such "contract carrier" and "special carrier;" to regulate the accounts, service and safety of operations thereof; and require the filing of annual and other reports and of other data thereby; and to supervise and regulate such "contract carriers" and "special carriers" in all other matters affecting their relationship with both the shipping and the general public.

Supervision
and regula-
tion of "con-
tract and
special
carrier."

SEC. 13. The department is hereby vested with power and authority, and it shall be its duty, to supervise and regulate every "private carrier" and "exempt carrier" as to its safety of operation; to require the filing of such information and data thereby as may be required by the department in carrying out the provisions of this act; and to supervise and regulate such "private carriers" and "exempt carriers" in all other matters affecting their

Regulation
of "private
and exempt
carriers."

relationship with the shipping and the general public.

Temporary permits.

SEC. 14. The department shall have power and authority to issue temporary permits to temporary "common carriers," "contract carriers" and "special carriers" covering temporary or seasonal operations for a period not to exceed one hundred twenty (120) days and may prescribe such special rules and regulations and impose such special terms and conditions with reference thereto as in its judgment are reasonable and necessary in carrying out the provisions of this act.

Motor vehicle : use of.

SEC. 15. Whether or not any motor vehicle is used in the business of transporting property for compensation within the meaning of this act shall be a question of fact, depending upon the frequency of operation, amount and basis of compensation, whether title thereto has been taken merely for the period of transportation or until delivery thereof at the point of destination, whether the carrier is regularly engaged in the buying and selling of the property transported as his principal business, whether an increased selling price assignable to the cost of transportation is charged for the property transported when delivered at the point of delivery as compared with the price charged when delivered at the point of shipment, and such other facts as indicate the true nature and extent of such use and the receipt of compensation therefor; and in all cases where any compensation for transportation is received, either directly or indirectly, the question shall be determined upon disclosing and reporting to the department of such facts as it shall require.

Charges.

Liability and property damage insurance.

SEC. 16. The department shall in the granting of permits to "common carriers" and "contract carriers" under this act require such carriers to either procure and file liability and property damage insurance from a company licensed to write such in-

insurance in the State of Washington, or deposit such security, for such limits of liability and upon such terms and conditions as the department shall determine to be necessary for the reasonable protection of the public against damage and injury for which such carrier may be liable by reason of the operation of any motor vehicle.

In fixing the amount of said insurance policy or policies, or deposit of security, the department shall give due consideration to the character and amount of traffic and the number of persons affected and the degree of danger which the proposed operation involves.

Fixing of amount.

SEC. 17. The department is hereby vested with power and authority, and it is hereby made its duty, in issuing permits to "special carriers," to attach thereto such terms and conditions and to require such insurance or security as it may deem necessary for the protection of the public highways and to be for the best interest of the shipping and the general public. All such permits shall be deemed temporary and may be revoked by the department upon recommendation of the state or county authorities in charge of highway maintenance when in the judgment of such authorities such revocation is required in order to preserve the public highways.

Permits to "special carriers."

Temporary permits.

SEC. 18. No "common carrier," "contract carrier," "special carrier," or "private carrier," its officers or agents, shall require or permit any driver or operator of any motor vehicle used in the transportation of property to be or remain on duty for a longer period than ten consecutive hours, and whenever any such driver or operator shall have been continuously on duty for ten hours he shall be relieved and not required or permitted again to go on duty until he has at least eight consecutive hours off duty; and no such driver or operator who has been on duty ten hours in the aggregate in any

Hours of duty.

twenty-four hour period shall be required or permitted to continue or again go on duty without having had at least eight consecutive hours off duty: *Provided*, That the provisions of this section shall not apply to any case of casualty or unavoidable accident or the act of God, nor to the crews of wrecking or relief motor vehicles.

Shall not apply.

Rates, charges and regulations made public.

SEC. 19. All rates and charges made and all rules, regulations and practices adopted by each "common carrier" shall be plainly stated in tariff schedules or classifications available to the public at the office of such carrier and filed with the department before such rates, charges, classifications, rules, regulations and practices become effective.

Shall not charge more, nor make refunds.

No "common carrier" or "contract carrier" shall collect or receive a greater, less or different remuneration for the transportation of property or for any service in connection therewith than the rates and charges which shall have been legally established and filed with the department, or as are specified in the contract or contracts filed, as the case may be, nor shall any such carrier refund or remit in any manner or by any device any portion of the rates and charges required to be collected by each tariff or contract or filing with the department.

Dept. may check records.

The department may check the records of all carriers under this act and of those employing the services of the carrier for the purpose of discovering all discriminations, under or overcharges and rebates, and may revoke permits for violations of this section.

Dept. may refuse to accept schedule, tariff or contract.

The department may refuse to accept any time schedule or tariff or contract that will, in the opinion of the department, limit the service of a carrier to profitable trips only or to the carrying of high class commodities in competition with other carriers who give a complete service and thus afford one carrier an unfair advantage over a competitor.

SEC. 20. The department shall have power and authority to require a common carrier by motor vehicle, railroad, express or water to establish reasonable through rates with other common carriers by motor vehicle, railroad, express and water, and to provide safe and adequate service, equipment and facilities for the transportation of property; to establish and enforce just and reasonable individual and joint rates, charges and classifications, and just and reasonable regulations and practices relating thereto, and in case of such joint rates, fares and charges to establish just, reasonable and equitable divisions thereof as between the carriers participating therein, which shall not unduly prefer or prejudice any of such participating carriers.

Dept. may establish rates.

SEC. 21. The department may, under such rules and regulations as it shall prescribe, require any common carrier to file a surety bond, or deposit security, in a sum to be determined by the department, to be conditioned upon such carrier making compensation to shippers and consignees for all money belonging to shippers and consignees, and coming into the possession of such carrier in connection with its transportation service. Any common carrier which may be required by law to compensate a shipper or consignee for any loss, damage or default for which a connecting common carrier is legally responsible shall be subrogated to the rights of such shipper or consignee under any such bond or deposit of security to the extent of the sum so paid.

May require bond.

SEC. 22. It shall be unlawful for any person to operate any vehicle at the same time in more than one class of operation, except upon approval of the department and a finding that such operation will be in the public interest.

Shall not operate vehicle in more than one class of operation.

No "private carrier" as such shall transport property for compensation.

"Private carrier."

"Exempt
carrier."

No "exempt carrier" as such shall transport property for compensation except as hereinabove provided.

No permit
irrevocable.

SEC. 23. No permit issued under the authority of this act shall be construed to be irrevocable, or subject to transfer or assignment.

Shall notify
dept. upon
cessation.

Every carrier who shall cease operation and abandon his rights under the permit issued him shall notify the department within thirty (30) days of such cessation or abandonment, and return to the department the identification plates issued to him by the department.

Dept. may
cancel
permits.

SEC. 24. Permits may be cancelled, suspended, altered or amended by the department after notice and hearing upon complaint by any interested party, or upon its own motion, when the permittee or his or its agent has repeatedly violated this act, the rules and regulations of the department or the motor laws of this state or of the United States, or the permittee has made unlawful rebates or has not conducted his operation in accordance with the permit granted him. Any person may at the instance of the department be enjoined from any violation of the provisions of this act, or any order, rule or regulation made by the department pursuant to the terms hereof. If such suit be instituted by the department no bond shall be required as a condition to the issuance of such injunction.

Dept. may
prescribe
rules.

SEC. 25. The department shall have power and authority, by general order or otherwise, to prescribe rules and regulations in conformity with this act to carry out the purposes thereof, applicable to any and all "motor carriers," or to any persons transporting property by motor vehicle for compensation even though they do not come within the term "motor carrier" as herein defined.

The department shall mail each holder of a permit under this act a copy of such rules and regulations.

SEC. 26. The department shall prescribe an identification card which must be displayed within the cab of each motor vehicle required to have a permit under this act, setting out permit number and the route over or territory in which the vehicle is authorized to operate and the name and address of the owner of said permit. The identification card provided for herein may be in such form and contain such information as required by the department. It shall be unlawful for the owner of said permit, his agent, servant or employee, or any other person to use or display said identification card, the permit number or other insignia of authority from the department after said permit has expired, been cancelled or disposed of, or to operate any vehicle under permit without such identification card.

SEC. 27. It shall be unlawful for any "common carrier," "contract carrier," or "special carrier" to operate any motor vehicle within this state unless there shall be displayed and firmly fixed upon the front and rear of such vehicle an identification plate to be furnished by the department. Such plates shall be different in design for the different classes of permits, shall bear the number given to the vehicle by the department, and such other marks of identification as may be required, and, subject to the qualification hereinafter contained, shall be in addition to the regular license plates required by law. Such plates shall be issued annually and attached to each motor vehicle not later than January first of each year, or as soon thereafter as possible.

The department shall collect from the applicant a fee of one dollar for each pair of plates so issued, and all fees for such plates shall be deposited in the

state treasury to the credit of the public service revolving fund.

Combination license and identification plate.

The directors of public service and licenses are authorized and may devise a combination license and identification plate. If they find that such a plate is practicable it shall be issued with the beginning of a calendar year and thereafter the plate fees specified by this act shall no longer be required.

Rules with respect to plates.

The department may prescribe rules and regulations with respect to the use of the present identification plates issued heretofore for the calendar year 1935 to the end that duplication and unnecessary exchange of plates may be eliminated.

Shall file a quarterly return of gross operating revenue.

SEC. 28. Every "common carrier" and "contract carrier" and "special carrier" operating under the provisions of this act shall, between the first and fifteenth days of January, April, July and October of each year, file with the department a return showing the gross operating revenue of such carrier for the preceding three months, or portion thereof, and shall pay to the department a fee of one per cent of the amount of such gross operating revenue.

Fee of one per cent of operating revenue.

Moneys received under act.

All moneys collected under this act, except the fees collected under sections 35, 36, and 37 herein, are for the purpose of carrying out the provisions of this act, and shall be paid into the state treasury at least monthly and credited to the public service revolving fund. The minimum fee paid by any such carrier under the provisions of this act for any such quarter shall be fifty cents. There shall be added a penalty of ten per cent, but not less than fifty cents, to the sums payable under this section if the same are not paid within fifteen days of the time when delinquent.

Delinquencies.

Dept. may adjust percentage rate.

The percentage rate of gross operating revenue to be paid as herein provided shall be subject to future adjustment by the department, which per-

centage, not exceeding one per cent, shall be fixed by the department by general order from time to time.

In fixing such rate the department shall take into consideration all moneys on hand paid in by such carriers to the end that the moneys collected hereunder shall be neither more nor less than sufficient to cover the cost of supervising and regulating carriers under this act. The director of public service and the tax commission may if they find it practicable, arrange for the joint return and collection of said fee and any business or occupational tax imposed by law on said carriers, and for such purpose may alter the period for which returns are required as herein provided.

SEC. 29. The department is hereby empowered to administer and enforce all provisions of this act and to inspect the vehicles, books and documents of all "motor carriers" and the books, documents and records of those using the service of the carriers for the purpose of discovering all discriminations and rebates and other information pertaining to the enforcement of this act and shall prosecute violations thereof. The department shall employ such auditors, inspectors, clerks and assistants as it may deem necessary for the enforcement of this act, and it shall be the duty of the Washington state patrol to assist in the enforcement of this act, and the duty of the attorney general to assign at least one assistant to the exclusive duty of assisting the department in the enforcement of this act, and the prosecution of persons charged with the violation thereof. It shall be the duty of the sheriffs of the counties to make arrests and the county attorneys to prosecute violations of this act.

Administra-
tion and
enforcement
of act.

SEC. 30. In all respects in which the department has power and authority under this act applications and complaints may be made and filed with it, proc-

Applications
and com-
plaints filed
with dept.

ess issued, hearings held, opinions, orders and decisions made and filed, petitions for rehearing filed and acted upon, and petitions for writs of review to the superior court filed therewith, appeals or mandate filed with the supreme court of this state, considered and disposed of by said courts in the manner, under the conditions and subject to the limitations and with the effect specified in the public service commission law of this state.

Violations of act.

SEC. 31. Every person who violates or who procures, aids or abets in the violation of any provisions of this act, or who fails to obey any order, decision, rule or regulation of the department, or who procures or aids or abets any person in his failure to obey such order, decision, rule or regulation, shall be deemed guilty of a gross misdemeanor, and upon conviction shall be punished by a fine of not exceeding five hundred dollars (\$500.00), or imprisonment in the county jail for not more than one hundred and twenty (120) days, or both such fine and imprisonment. The officers of the department and the inspectors and auditors designated thereby and members of the Washington state patrol shall have all the lawful powers of peace officers to enforce this act in any county or city of this state.

Gross misdemeanor and fine.

Conviction of second violation.

Upon conviction of any person, firm or corporation for a second violation of this act, the court or judge before whom such conviction is had, shall, in addition to any other penalty imposed, suspend the certificate of registration covering the vehicle involved in such violation for a period of thirty days, and for a third or subsequent conviction, the court or judge shall, in addition to any other penalty imposed, suspend the permit of the owner of the vehicle involved in such violation for a period of three months. Each day's violation of this act or any order, decision, rule or regulation of the department shall constitute a separate offense.

SEC. 32. This act shall apply to persons and motor vehicles engaged in interstate commerce to the full extent permitted by the constitution and laws of the United States.

Interstate
commerce.

SEC. 33. The department is hereby authorized and directed to cooperate with the Federal government and the interstate commerce commission of the United States or any other commission or organization delegated or authorized to regulate interstate or foreign commerce by motor carriers to the end that the transportation of property by motor carriers in interstate or foreign commerce into and through the State of Washington may be regulated and the laws of the United States and the State of Washington enforced and administered cooperatively in the public interest.

Cooperation
with Federal
laws.

SEC. 34. The department is hereby authorized to make agreements on behalf of the State of Washington with any other state or states providing for reciprocal rights, privileges and courtesies, between the licensees and permittees of the said state or states and the State of Washington regarding licenses and the transportation of property into or through the respective state or states and the State of Washington.

Agreements
with other
states.

SEC. 35. Except as otherwise specifically provided by law for the licensing of vehicles, there shall be paid and collected annually for each calendar year or fractional part thereof upon each vehicle a license fee in the sum of three dollars (\$3.00); and in addition thereto for each for-hire car three dollars (\$3.00) per seat for the seating capacity, thereof, and for each auto stage four dollars and fifty cents (\$4.50) per seat for the seating capacity thereof. There shall be paid for each calendar year or fractional part thereof by dealers for dealers' license five dollars (\$5.00), which shall include one set of dealer's license plates, and for additional sets

License fees.

in duplicate of the dealer's license but bearing appropriate distinguishing symbols, the sum of two dollars (\$2.00) for each additional set of two plates.

Weight fees.

SEC. 36. In addition to other fees for the licensing of vehicles there shall be paid and collected annually for each motor truck, trailer and semi-trailer, based upon the maximum gross weight thereof as set by the licensee in his application or otherwise, the following fees: 5,000 pounds or more and less than 10,000 pounds, \$10.00; 10,000 pounds or more and less than 15,000 pounds, \$18.00; 15,000 pounds or more and less than 20,000 pounds, \$45.00; 20,000 pounds or more and less than 25,000 pounds, \$90.00; 25,000 pounds or more and less than 30,000 pounds, \$150.00; 30,000 pounds or more, \$250.00: *Provided*, In case any such motor truck, trailer or semi-trailer shall be propelled by steam, electricity, natural gas or any inflammable petroleum product other than motor vehicle fuel, the foregoing schedule of fees shall be increased in each instance by fifty per cent (50%) thereof and paid in addition to any excise tax on such fuel: *Provided further*, The maximum gross weight in case of any motor truck, trailer or semi-trailer shall be the scale weight of such motor truck, trailer or semi-trailer unladen to which shall be added the maximum load to be carried thereon as set by the licensee: *Provided further*, That the additional fee provided in this section shall not be collected on any motor truck, trailer or semi-trailer used only for the purpose of transporting any well drilling machine, air compressor, rock crusher, conveyor, hoist, wrecker, donkey engine, cook house, tool house, bunk house or similar machine or structure attached to or made a part of such motor truck or trailer: *Provided, further*, That in lieu of the additional fee herein set forth for trailers of a carrying capacity in excess of 20,000 pounds the operation of which is carried on under special per-

Fees increased for vehicles otherwise propelled than by motor fuel.

Determination of weight.

Fee not collectible.

Per diem fee on trailers.

mit from the department of highways, there shall be paid a per diem fee of ten dollars (\$10.00) per day for each day's operation on the streets and highways within this state. The per diem fee shall be paid to the director of licenses in such a manner and at such time as he shall by general rules provide: *Provided, further,* That every motor truck, trailer and semi-trailer shall have painted or stenciled upon the outside thereof in a conspicuous place in letters not less than two (2) inches high the maximum gross weight for which additional license fee has been paid therefor as provided in this section, and it shall be unlawful for the owner or operator of any such motor vehicle to display a maximum gross weight for which such vehicle is licensed other than that shown on the certificate of registration of such vehicle: *Provided, further,* That it shall be unlawful for the owner or operator of any motor vehicle, truck or trailer, not licensed annually for hire to carry passengers therein for hire: *Provided, further,* That the provisions of this section and sections 35 and 37 shall become effective on the first day of December, 1935: *Provided, further,* That the present fees for the licensing of vehicles shall remain in effect until the provisions of this section become effective.

SEC. 37. Any person who shall operate or cause to be operated upon any public highways of this state any motor truck, trailer or semi-trailer with a maximum gross weight in excess of that for which the same has been licensed shall be guilty of a misdemeanor. Any person who shall operate or cause to be operated upon any public highway of this state any motor truck, trailer or semi-trailer with a maximum gross weight in excess of the maximum gross weight for which the same has been licensed shall be deemed to have set a new maximum gross weight and shall in addition to any penalties otherwise provided be required to purchase additional license up

Shall display maximum gross weight.

Unlawful to carry passengers unless so licensed.

§§ 35, 36, 37 effective Dec. 1, 1935.

Misrepresentation of weight.

Misdemeanor.

Additional license.

Not appli-
cable to for-
hire vehicles.

to such new maximum gross weight and any such person who fails to secure such additional license shall be guilty of a misdemeanor: *Provided*, That this section shall not apply to for-hire vehicles or auto stages operating principally within incorporated cities and towns: *Provided, further*, That no such person may be permitted or required to purchase additional license upon a gross weight which would exceed the maximum gross weight allowed by law. Any person violating any of the provisions of this section shall, upon a first conviction, pay a fine of not less than ten dollars (\$10.00) or more than twenty-five dollars (\$25.00); upon a second conviction pay a fine of not less than twenty-five dollars (\$25.00) or more than fifty dollars (\$50.00), and in addition the court may suspend the certificate of registration of such vehicle for not more than thirty days; upon a third and subsequent conviction pay a fine of not less than fifty dollars (\$50.00) or more than one hundred dollars (\$100.00), and in addition the court shall suspend the certificate of registration of such vehicle for not less than thirty or more than ninety days. Upon ordering the suspension of any such certificate of registration the court or judge so ordering shall forthwith secure such registration certificate and mail the same to the director of licenses. All moneys collected under sections 35, 36 and this section shall be paid to the state treasurer and credited to the Motor Vehicle Fund.

Penalties.

Motor
vehicle fund.

Apportion-
ment of
special taxes.

SEC. 38. It is hereby declared that the apportionment of special taxes among motor vehicles of various types should be placed upon a fair basis with respect to every phase of the use made of highways and with due reference to the administration, maintenance and construction of highways and the congestion caused thereby; it is further declared that there is not now a sufficient collection of data upon which the proper apportionment of such taxes

may be based and that there is a need for continued scientific study with reference to the proper and fair special tax for each class of motor vehicle.

SEC. 39. There is hereby created and continued in existence a commission for the purpose hereinafter set forth, which commission shall be composed of three members, one of whom shall be the director of highways, the second a transportation engineer of reputable standing to be appointed by the governor, and the third the director of public service.

Creation of commission.

SEC. 40. The said commission shall continue to make a study of facts upon which there may be based legislation providing for the proper apportionment of highway costs and a fair special tax to various types of motor vehicles using the highways according to all elements which may properly enter into a determination of the fair and proper taxation of each.

Commission shall study facts regarding fair methods of taxation.

SEC. 41. The further study of the commission herein provided for shall supplement report of the highway cost commission to the legislature of 1935 and shall be submitted to each duly elected member of the Senate and House of Representatives of the State of Washington not later than the first day of December, 1936, and shall bear recommendations and findings for legislation designed to accomplish the purpose of proper apportionment and taxation of cost to each type of motor vehicle.

Shall submit report to legislature.

SEC. 42. The commission is hereby authorized to employ the necessary engineers, clerks and other employees to carry out its purposes and is authorized to pay all expenses necessary in carrying out the purpose of this act together with the publication of its findings and reports, and for such purpose there is hereby appropriated from the motor vehicle fund the sum of twenty thousand dollars

Employees.

Appropriation for commission.

(\$20,000.00) or so much thereof as may be necessary for the purposes of the commission in the carrying out of this act.

Existing permits and certificates.

SEC. 43. Persons operating under certificates of public convenience and necessity or permits issued under chapter 166 of the Laws of 1933 and acts amendatory or supplemental thereto shall continue to operate under such permits and certificates in the same manner and to the same effect as if such rights were granted under the provisions of this act until such time as proper classification can occur. Applications for reclassification shall be made within sixty days from the effective date of this act.

Repeals § 11, ch. 155, Laws of 1917; § 1, ch. 80, Laws 1929; § 10, ch. 155, Laws 1917; § 11, ch. 55, Laws Ex. Sess., 1933, and § 1, ch. 99, Laws 1929.

SEC. 44. That section 16 of chapter 142, Session Laws of 1915, as amended by section 11 of chapter 155, Session Laws of 1917; section 16 of chapter 96, Session Laws of 1921, as amended by section 2 of chapter 181, Session Laws of 1923, as amended by section 1 of chapter 80, Session Laws of 1929; and section 15 of chapter 142, Session Laws of 1915, as amended by section 10 of chapter 155, Session Laws of 1917; section 15 of chapter 96, Session Laws of 1921, as amended by section 1 of chapter 140, Session Laws of 1931, as amended by section 27 of chapter 166, Session Laws of 1933, as amended by section 11 of chapter 55, Session Laws of Extraordinary Session of 1933, and section 1 of chapter 99 of the Laws of 1929 are hereby repealed, such repeal to become effective on December 1, 1935.

Effective date of repeal.

May 1, 1935.

SEC. 45. The provisions of sections 1 to 34, inclusive, and 43 hereof, shall be effective May 1, 1935, and chapter 166 of the Laws of 1933, except section 27 thereof, and chapter 55 of the Laws of the Extraordinary Session of 1933, except section 11 thereof, are hereby repealed; and the provisions of chapter 111 of the Laws of 1921, or acts amendatory thereto

which are in conflict with this act, are hereby superseded as to such conflicting provisions.

SEC. 46. The provisions of sections 38 to 42, inclusive, hereof, shall be effective April 1, 1935.

SEC. 47. If any section, subsection, clause, sentence or phrase of this act is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this act, and the Legislature hereby declares it would have enacted this act if such section, subsection, clause, sentence or phrase were omitted.

SEC. 48. This act is necessary for the immediate preservation of the public peace, health and safety, and support of the state government and its existing public institutions and its provisions shall take effect on the dates hereinabove set forth.

Passed the House March 14, 1935.

Passed the Senate March 14, 1935.

Approved by the Governor March 23, 1935.

CHAPTER 185.

[S. S. B. 92.]

STUDENT FEES, STATE COLLEGE OF WASHINGTON.

AN ACT relating to a system of student fees in the state college of Washington and providing for the collection and disposition of the same, and amending section 2 of chapter 164 of the Laws of 1921, and repealing section 1 of chapter 9, of the Laws of the Extraordinary Session of 1909.

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

SECTION 1. That section 2 of chapter 164 of the Laws of 1921 be amended to read as follows:

Section 2. The tuition fees collected under section 1 of this act shall be deposited with the state treasurer in the State College of Washington Building Fund, and expended by the board of regents for either buildings or equipment or maintenance on the campus of the State College of Washington or at any of the experimental stations under the control of the board of regents as may be deemed most advisable for the best interests of the institution. Expenditures so made shall be accounted for in accordance with existing law, and shall not be expended until appropriated by the legislature.

SEC. 2. That section 1 of chapter 9 of the Laws of the Extraordinary Session of 1909 be and the same is hereby repealed.

Passed the Senate March 1, 1935.

Passed the House March 7, 1935.

Approved by the Governor March 25, 1935.

Amends § 2,
ch. 164, Laws
of 1921.

Tuition fees
deposited in
state
treasury.

Expendi-
tures.

Repeals § 1,
ch. 9, Laws
Ex. Sess.
1909.

CHAPTER 186.

[H. B. 176.]

EMERGENCY APPROPRIATION; STATE COLLEGE OF
WASHINGTON.

AN ACT appropriating the sum of one hundred twenty-four thousand dollars (\$124,000.00), or so much thereof as may be necessary, for the payment of salaries and wages at the State College of Washington and declaring an emergency.

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

SECTION 1. That there be and there is hereby appropriated out of the Washington State College fund the sum of one hundred twenty-four thousand dollars (\$124,000.00), or so much thereof as may be necessary to pay for salaries and wages at the State College of Washington, provided none of the amount hereby appropriated shall be used to pay any salary or wage in excess of two hundred and fifty (\$250.00) dollars per month.

Appropriation.

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

Effective immediately.

Passed the House March 13, 1935.

Passed the Senate March 12, 1935.

Approved by the Governor March 25, 1935.

AUTHENTICATION.

I, Ernest N. Hutchinson, Secretary of State of the State of Washington, do hereby certify that I have caused to be carefully compared the foregoing published laws passed by the Twenty-fourth Legislative Session of the State of Washington, held from January 14, 1935, until March 14, 1935, inclusive, with the original enrolled laws; now on file in this office, and find the same to be a full, true and correct copy of said originals with the exception of such corrections in spelling and use of words bracketed, thus [], in each case as provided by law.

In Testimony Whereof, I have hereunto set my hand and affixed hereto the seal of the State of Washington.

Dated at Olympia, Washington, this 17th day of May, 1935.

ERNEST N. HUTCHINSON,
Secretary of State.



JOINT AND CONCURRENT RESOLUTIONS OF THE SENATE AND HOUSE

(Minor Resolutions and Memorials, of no public importance,
are not printed herein.)

SENATE JOINT MEMORIAL NO. 1.

*To the Honorable, Franklin D. Roosevelt, President of
the United States:*

We, your Memorialists, the Senate and House of Representatives of the State of Washington, in legislative session assembled, most respectfully represent and petition as follows:

WHEREAS, There is in the eastern section of the State of Washington a tract of approximately 1,200,000 acres of arid land, which, if brought under cultivation would greatly increase the wealth of the nation generally and the Northwest in particular, and

WHEREAS, The irrigation of this tract is desirable for the reason that such improvement will immediately furnish direct employment for thousands of men in its construction, and when completed will furnish thousands of small farms of high productivity, and

WHEREAS, Farmers in many parts of the United States are suffering for want of regular annual crops because of loss of soil through erosion, exhaustion, drought and other causes, and

WHEREAS, The National Administration already is bringing about the withdrawal of so-called marginal and sub-marginal lands of the kind described and the substitution of fertile lands where lack of moisture, barrenness and similar drawbacks do not present themselves, and

WHEREAS, The so-called Columbia Basin tract of 1,200,000 acres offers the greatest opportunity in the nation for the establishment of a new empire, with a truly elec-

trified rural community, better homes, and a deserved place in the finally adopted national plan for long-range power, farm and rural life development, and

WHEREAS, President Roosevelt already has taken a step for the building of a great combined power and irrigation project by making an initial allocation of \$63,000,000 for a key dam over the Columbia river at Grand Coulee, and

WHEREAS, To provide for completion of the combined power and irrigation project will require an immediate order for alterations in the dam foundations and for other orders for starting work on the irrigation phases of the development, and

WHEREAS, The Senate and House of Representatives of the State of Washington does herewith commend President Roosevelt for his vision in conceiving the Columbia river project in its entirety as a vital component part in a rounded plan of national resources development and protection, and for his courage and wisdom in translating this vision into the course of action along which he is proceeding.

Therefore, Your Memorialists, the Senate and House of Representatives of the State of Washington, adopting all contained in the preamble hereof, most earnestly declare in favor of the Federal government immediately proceeding with the project in its entirety, as was contemplated by President Roosevelt when he allocated \$63,000,000 for the unit for which contract has been let and which is now under construction; that the foundation plans be immediately altered as may be necessary to proceed with construction of the dam to the ultimate height contemplated by the United States Army Engineers; and further, that provision be made for proceeding immediately with the work of building dams for reservoir and laterals for irrigation.

Now, Therefore, The Secretary of the Senate of the Washington State Legislature is authorized and directed

to transmit without delay a copy herewith to the President of the United States, and to each branch of the Congress and to each Senator and Representative in Congress from the State of Washington.

And your Memorialists will ever pray.

Passed the Senate January 22, 1935.

Passed the House January 23, 1935.

SENATE JOINT MEMORIAL NO. 3.

To the Honorable Senate and House of Representatives of the United States in Congress Assembled:

We, Your Memorialists, the Senate and House of Representatives of the State of Washington, in legislative session assembled, most respectfully represent and petition as follows:

WHEREAS, The Civilian Conservation Corps has contributed greatly to the improvement of roads, parks, forests, controlled erosion, prevented fires, eliminated swamps and have performed many other useful functions enhancing the scenery and beauties of nature of which the State of Washington is justly proud, and

WHEREAS, The Civilian Conservation Corps has been of great benefit to the many thousands of young men who have come from the congested sections of the east, in providing outdoor employment, and in this manner reducing criminal tendencies among the youth.

Now, Therefore, The Legislature of the State of Washington respectfully petitions the Congress of the United States to appropriate a sufficient sum of money to continue the Civilian Conservation Corps.

Be it Further Resolved, That this memorial be forwarded to the President of the Senate and to the Speaker of the House of Representatives of the United States,

and to each of the Senators and Representatives in Congress from the State of Washington.

Passed the Senate January 17, 1935.

Passed the House February 7, 1935.

SENATE JOINT MEMORIAL NO. 8.

To the Honorable, the President of the United States, the Senate and the House of Representatives in Congress assembled:

We, your Memorialists, the Senate and the House of Representatives of the State of Washington in legislative session assembled, most respectfully represent and petition your honorable bodies as follows:

WHEREAS, More than one hundred veterans of the World War are suffering from a most peculiar malady known as Buerger's disease, which is very difficult to treat, and

WHEREAS, It appears that Soap Lake, Washington, is the only place known where sufferers from Buerger's disease can secure relief and arrest of the progress of this disease, and

WHEREAS, The United States Government sent a small number of these cases to Soap Lake for a test of the curative value of the waters of Soap Lake and every case was materially benefitted, and

WHEREAS, We believe that on account of the extremely serious character of this disease, that the United States Government should do everything possible to help all those unfortunate veterans who are so afflicted,

Now, Therefore, be it Resolved, That in consideration of the foregoing statement of facts, the President and the Congress of the United States are respectfully petitioned to provide adequate facilities at Soap Lake, Washington, for domiciliary hospital treatment and care for all veterans afflicted with Buerger's disease and that this be done at the earliest possible moment, and

Be it Further Resolved, That a copy of this Memorial be immediately transmitted to the President of the United States, to the proper officers and committees of the United States Senate and House of Representatives and to each of the Senators and Representatives in Congress from the State of Washington.

And your memorialists will ever pray.

Passed the Senate January 29, 1935.

Passed the House January 30, 1935.

SENATE JOINT MEMORIAL NO. 10.

To the Honorable President of the United States, and the Senate and House of Representatives in Congress assembled:

We, your Memorialists, the Senate and House of Representatives of the State of Washington in legislative session assembled, most respectfully represent and petition as follows:

WHEREAS, Large sections of this state are subjected to frequently recurring floods, with consequent widespread damage and suffering, due to the overflowing of certain rivers and streams, many of which are in areas bordering the state, or flow for a part of their courses through other states, thereby making adequate and effective control of such streams and rivers by the State of Washington impossible, and making the control thereof a proper subject to be dealt with by the Federal Government.

Now, Therefore, The legislature of the State of Washington respectfully petitions the President and the Congress to investigate the matters herein referred to, and to take such action as shall be necessary to control said streams and rivers, and to protect the people of the State of Washington, and their property therefrom.

Be it Further Resolved, That this memorial be forwarded to the President of the United States, and to each

of the Houses of Congress, and that a copy hereof be sent specially to each of the Senators and Representatives in Congress from the State of Washington.

Passed the Senate February 8, 1935.

Passed the House February 20, 1935.

SENATE JOINT MEMORIAL NO. 11.

To the Honorable Franklin D. Roosevelt, President of the United States:

We, your Memorialists, the Senate and House of Representatives of the State of Washington in legislative session assembled most respectfully represent and petition as follows:

WHEREAS, The completion of the Roza Reclamation Project in the Yakima Valley offers the best opportunity in the Northwest for two years continuous work for unemployed now on relief as well as subsistence homesteads which will become permanent homes for relief families, and

WHEREAS, The Yakima Valley, because of its high production and wide diversity of crops, offers seasonal jobs during eight months of every year, and

WHEREAS, The farmers of the Yakima Valley pay annually to seasonal workers approximately \$7,000,000.00, and

WHEREAS, The Roza Project is the only highly productive land suitable for permanent subsistence homesteads which at the same time lies alongside developed lands with assured seasonal jobs every year, and

WHEREAS, The immediate completion of the Roza Project has been officially endorsed by the State of Washington acting through its governor, Clarence D. Martin, The Washington State Planning Council, The Washington State Department of the American Legion, The Washington State Federation of Labor, The National Reclamation Association, The Yakima County Democratic Central Committee, The Seattle Chamber of Commerce,

The Tacoma Chamber of Commerce, The Spokane Chamber of Commerce and the Portland Chamber of Commerce;

Now, Therefore, be it Resolved, That we, your Memorialists, the Senate and House of Representatives of the State of Washington, in legislative session assembled, most earnestly declare in favor of and petition that the Federal Government immediately proceed with the completion of the said project, and

Be it Further Resolved, That the President of the United States be respectfully urged and requested to approve said Roza Reclamation Project so that work thereon may be commenced at an early date, and

Be it Further Resolved, That the Secretary of the Senate is authorized and directed to transmit without delay a copy hereof to the President of the United States and to each Senator and Representative in Congress from the State of Washington.

Passed the Senate January 31, 1935.

Passed the House February 1, 1935.

SENATE JOINT MEMORIAL NO. 16.

To the Honorable Franklin D. Roosevelt, President of the United States; the Senate and House of Representatives of the United States of America, and the Members of Congress from the State of Washington:

We, your Memorialists, the Senate and House of Representatives of the State of Washington, in legislative session assembled, most respectfully represent and petition as follows:

WHEREAS, Unless immediate relief is given, hundreds and thousands of additional farmers will lose their farms and their homes, and millions more will be forced into our cities and villages, and the army of the unemployed will necessarily increase to alarming proportions; and,

WHEREAS, There is no adequate way of refinancing existing agricultural indebtedness, and the farmers are at the mercy of their mortgagees and creditors throughout this state and nation; and,

WHEREAS, The Frazier-Lemke Refinance bill, being S. 212 and H. R. 2066, in the Congress of the United States, provides for the liquidating and refinancing of agricultural indebtedness at a reduced rate of interest, through the Farm Credit Administration and the Federal Land Banks; and,

WHEREAS, The Frazier-Lemke bill has the endorsement of twenty-two state legislatures, and in addition the lower Houses of the states of New York and Delaware, and of many commercial clubs, chambers of commerce, bank organizations, and of business and professional men and women, as well as the great majority of the farmers of this nation; and,

WHEREAS, The enactment of this bill will have a vital effect not only upon agriculture, but upon all classes of industry; and,

WHEREAS, Agriculture is the basic industry of this country, and there can be no recovery until agriculture is put upon a sound basis;

Now, Therefore, Be It Resolved, That it is the sense of your memorialists, the members of the senate and house of representatives of the legislature of the State of Washington, that the Congress of the United States should enact the Frazier-Lemke bill without further delay.

Be It Further Resolved, That a copy of this memorial, duly authenticated, be sent by the Secretary of State to the President of the Senate and the Speaker of the House of Representatives of the United States, and to each Senator and Representative in Congress from this state, to the President of the United States, and to U. S. Senator Lynn J. Frazier and Congressman William Lemke.

Passed the Senate February 11, 1935.

Passed the House February 20, 1935.

HOUSE JOINT MEMORIAL NO. 7.

To the Honorable, the Senate and House of Representatives of the United States of America, in Congress assembled:

We, your memorialists, the Senate and House of Representatives of the State of Washington, in legislative session assembled, most respectfully petition your honorable body as follows :

WHEREAS, at the close of the World War it was determined that all veterans who had served as members of the military or naval forces of the United States at any time after April 5, 1917, and before November 12, 1918, were entitled to Adjusted Service Certificates, which said certificates were based upon time service rendered as provided for by the "World War Adjustment Compensation Act;" and,

WHEREAS, we, your memorialists, believe that such compensation should be paid immediately ;

Therefore, your memorialists petition and memorialize the Senate and House of Representatives of the United States of America, now in session in Washington, D. C., to immediately approve a measure paying the face value of said Adjusted Service Certificates in full.

The Secretary of the State of Washington is hereby authorized and directed to transmit, without delay, a copy hereof to each branch of Congress, and to each Senator and Representative in Congress from the State of Washington.

Passed the House January 21, 1935.

Passed the Senate January 22, 1935.

HOUSE JOINT MEMORIAL NO. 10.

URGING continuation of the Home Owners' Loan Corporation relief to Home Owners.

To the Honorable, the Senate and House of Representatives of the United States of America, in Congress assembled:

We, your memorialists, the Senate and House of Representatives of the State of Washington, in legislative session assembled, most respectfully present and petition your honorable body as follows:

WHEREAS, the National Government has rendered a great service to many of its distressed home owners through the agency of the Home Owners' Loan Corporation; and

WHEREAS, there are still many of our worthy citizens who have not received relief; and

WHEREAS, many of our citizens stand in imminent danger of losing their homes unless early and speedy relief is given;

Now, Therefore, Be It Resolved by the House of Representatives of the State of Washington, the Senate jointly concurring therein: That the Legislature of the State of Washington earnestly requests that the Congress as speedily as possible make available sufficient funds to continue the work of said Home Owners' Loan Corporation; and be it further

Resolved, That a copy of this memorial be sent to our Representatives and Senators in Congress, with a request that it be spread upon the Congressional Record.

Passed the House January 24, 1935.

Passed the Senate February 1, 1935.

HOUSE JOINT MEMORIAL NO. 17.

To the Honorable Franklin D. Roosevelt, President of the United States, and to the Honorable Senate and House of Representatives of the United States:

We, your memorialists, the Senate and House of Representatives of the State of Washington, in legislative session assembled, most respectfully petition the President of the United States as follows:

WHEREAS, during the past decade the production of narcissus bulbs within the State of Washington has increased to a point where it now assumes the status of an important horticultural industry, representing an investment of approximately five millions of dollars; and

WHEREAS, the amazing development and success of this industry has been influenced by several important factors, namely, favorable climatic conditions, scientific cultural methods, rigid standards of grading, the success of an organized pest control program, the close cooperation between the bulb growers, the State Department of Agriculture and the United States Department of Agriculture, and particularly the protection from foreign pests and diseases afforded by United States Department of Agriculture Quarantine No. 37; and

WHEREAS, an announcement by Secretary of Agriculture, Henry A. Wallace, on January 14, 1935, that the regulations governing the importation of narcissus bulbs from foreign countries will be removed and unlimited importation permitted, places our tremendous stocks of high quality, clean, domestic grown narcissus bulbs in jeopardy from the influx of infested foreign material which will follow; and

WHEREAS, we realize that the United States Department of Agriculture takes all reasonable precaution to prevent the introduction of foreign pests which may be detrimental to agriculture, nevertheless, it is the consensus of opinion of scientific authorities, that the presence

of the serious pest known as the bulb nematode (*Anguil-lulina dipsaci*) in narcissus bulbs cannot usually be detected in the ordinary process of inspection as practiced at the various ports of entry; and

WHEREAS, in view of the large expenditures in money and effort by the narcissus growers of the state in maintaining high cultural standards and in successfully fulfilling the requirements of a pest control program which has been encouraged by the United States Department of Agriculture; and

WHEREAS, in view of the judgment of practical bulb growers that all of this money and effort will be lost, and a valuable, growing industry would be destroyed by this order;

Therefore, Be It Resolved by the Legislature of the State of Washington, That we request the United States government to re-establish narcissus bulbs in United States Department of Agriculture Quarantine No. 37 to the status occupied prior to the above announcement of the Secretary of Agriculture, and we further request that all imported stocks of narcissus be subjected to the latest improved treatment by hot water sterilization at ports of entry as a protection to our domestic stocks of narcissus bulbs; and

Be It Further Resolved, That this memorial be immediately transmitted to the Honorable President, Franklin D. Roosevelt, and to the members of the Senate and House of Representatives of the United States from the State of Washington.

Passed the House January 30, 1935.

Passed the Senate January 31, 1935.

HOUSE JOINT MEMORIAL NO. 32.

To the Honorable Franklin D. Roosevelt, President of the United States, and to the Senators and Representatives from the State of Washington:

We, your memorialists, the Senate and House of Representatives of the State of Washington in legislative session assembled, most respectfully represent and petition as follows:

WHEREAS, it is impossible to save the fruit industry of the State of Washington without a vigorous war campaign against codling moth and other pests that affect the pears and apples, and which must be carried on by frequent and numerous spraying of the trees with arsenate of lead.

The apple and pear growers of the State of Washington are facing an insurmountable problem brought on by the regulations of the United States Food and Drug Administration, which, if continued, will ruin one of our main agricultural industries as well as eliminating one of our principal and needed food supplies, and

WHEREAS, the cleaning of fruit down to the present tolerance entails expense for solvents, analyses, expensive equipment, upon which there is a frightful depreciation, extra labor and power and water charges that have become an excessive burden. This cost in 1934 was approximately one million dollars (\$1,000,000.00) and the loss from culls occasioned by reduced spray programs, damage to fruit, rewashing, repacking charges, and adjustments made to consummate deliveries would total another two million dollars (\$2,000,000.00), making the total cost and loss to the apple and pear industry in this state approximately three million dollars (\$3,000,000.00). The excessive heat and strong solvents applied to the fruit during the washing process in order to reduce the residue down to the minute amount permitted, under the present regulations, has lowered the keeping qualities of the fruit to such a degree that it is forced on the market

far ahead of the normal consuming period for Washington apples and this factor alone occasions an additional tremendous loss, and losses from both causes make the carrying on of the industry impossible, and

WHEREAS, prior to 1926 fruit was put on the market for consumption which carried up to twenty times the residue now permitted on Washington apples and pears with no injury to the consumer. The amount of residue now permitted is less than one-half the amount of impurities contained in the most highly refined chemicals. In other words, modern manufacturing industries with the best available equipment are unable to produce chemicals as free from adulteration as Washington apples and pears, and

WHEREAS, the present known methods of residue removal are inadequate to reduce the residue down to the present tolerance and until some substitute is found for arsenate of lead or better methods are developed for its removal, it is imperative that the present tolerance be changed. Should the tolerance be placed at three and one-half parts to a million, or one-twenty-eighth hundredth of one per cent, practically all damage to the fruit from heat and solvent injury could be eliminated and in addition the growers could institute a sufficiently heavy spray process in their operations to secure the industry from destruction from pests, and

WHEREAS, because of the present rules of the Department of Agriculture, the smaller grower has been forced to have his fruit packed in a central packing establishment because he is financially unable to purchase equipment to perform the cleansing and packing operations on his own farm and only the larger growers having an amount of fruit around fifteen thousand (15,000) to twenty thousand (20,000) boxes can afford the expensive equipment necessary and the smaller grower has been forced to accept lower prices because he has lost control of his fruit when it was turned over to a central packing plant. Growers able to pack their own fruit can save ten

cents, or more, per box under commercial packing charges, and

WHEREAS, the production of apples and pears represents to the State of Washington a gross annual revenue approximating thirty-five million dollars (\$35,000,000.00) and in this industry are engaged nearly ten thousand (10,000) growers, and many times that number of employees. These growers now face the possibility of the loss of their homes and their incomes because of mortgage foreclosures and inadequate financing and since fruit growing is such a highly specialized form of agriculture, it is improbable that they can ever be displaced by settlers from other parts of the country who would have sufficient knowledge to produce fruit at a profit under normal conditions. The removal of any percentage of these growers from the production of fruit would decrease this gross annual income to such a degree that it would represent a tremendous financial loss to the state and increase our number of unemployed, and

WHEREAS, it is absolutely imperative to save the apple and pear industry of the State of Washington and to allow the financing of the industry for the coming season, that action be immediately taken by the Department of Agriculture upon the matter herein presented.

Now, Therefore, The legislature of the State of Washington respectfully petition the President of the United States to cause the Department of Agriculture to raise and re-establish the present rule of tolerance for spray residue of .018 grain of lead per pound of fruit to a higher rate in accordance with conditions set out herein, and to such point that the apple industry of the State of Washington can destroy the pests constantly attacking it without barring their fruit from the interstate and foreign markets.

Be It Resolved, That this memorial be immediately forwarded by air mail to the President of the United States and to the United States Senators of the State of Wash-

ington and the Representatives in Congress from the State of Washington.

And your Memorialists will ever pray.

Passed the House March 4, 1935.

Passed the Senate March 12, 1935.

SENATE JOINT RESOLUTION NO. 6.

Be It Resolved, By the Senate and House of Representatives of the State of Washington in legislative session assembled:

WHEREAS, Section 15 of the Black-McKellar Air Mail Act stipulates that after March 1st no company, carrying transcontinental air mail, can also fly air mail on the Seattle-San Diego route, and

WHEREAS, application of Section 15 would require that the present experienced operator give up its mail contract on the coastal route because it also operates transcontinentally, and

WHEREAS, the service now provided on the Seattle-San Diego route employs the latest type of equipment backed by eight years of experience and is an air transport of proved dependability, and

WHEREAS, newspapers, civic bodies and the public generally are opposed to substituting a new and unproven air line company for the present satisfactory service by a company which has pioneered commercial aviation in the West; now, therefore, be it

Resolved, by the Senate of the State of Washington, and the House of Representatives concurring, That the Legislature of the State of Washington does hereby petition the Congress of the United States to repeal prior to March 1, 1935, Section 15 of the Black-McKellar Act; and be it further

Resolved, That the spirit of this resolution is for immediate repeal of the restrictive clause heretofore re-

ferred to rather than for any postponement of its effective date; and be it further

Resolved, That duly authenticated copies of this resolution be sent forthwith to the Senate of the United States, to the House of Representatives of the United States, to the members of Congress from the State of Washington, and to the members of the Post Office and Post Roads Committees of the United States Senate and House of Representatives.

Passed the Senate February 8, 1935.

Passed the House February 14, 1935.

SENATE JOINT RESOLUTION NO. 7.

PROVIDING for the submission of a proposal to amend the Constitution of the State of Washington with respect to the subject of taxation and assessments; striking section 12 of article XI and amending section 1 and section 9 of article VII thereof.

Be It Resolved, by the Senate and House of Representatives of the State of Washington in legislative session assembled:

That at the general election to be held in this state on the Tuesday next succeeding the first Monday in November, 1936, there shall be submitted to the qualified electors of this state for their approval and ratification, or rejection, a proposal to amend the Constitution of the State of Washington as follows:

Section 12 of Article XI is hereby repealed and Section 1 and Section 9 of Article VII are amended to read as follows:

Section 1. The power of taxation shall never be suspended, surrendered or contracted away. All taxes shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only. There shall be such exemptions from taxation as the legislature by general law may provide. Nothing con-

tained in this section shall be construed to prevent the enactment of a graduated net income tax law.

Section 9. The legislature may vest the corporate authorities of cities, towns, and villages with power to make local improvements by special assessment, or by special taxation of property benefited. The legislature shall have no power to require the levy and collection of taxes by counties, cities, towns or other municipal corporations for county, city, town or other municipal purposes, but for all corporate purposes, all municipal corporations may be vested with authority to assess and collect taxes, subject to such restrictions as the legislature may impose; such taxes shall be uniform in respect to persons and property within the jurisdiction of the body levying the same.

And Be It Further Resolved, That the Secretary of State shall cause the foregoing constitutional amendment to be published for at least three months next preceding the election in a weekly newspaper in every county where a newspaper is published throughout the state.

Passed the Senate March 14, 1935.

Passed the House March 14, 1935.

SENATE JOINT RESOLUTION NO. 20.

Be It Resolved, by the Senate and the House of Representatives of the State of Washington in legislative session assembled:

That, at the general election to be held in this state on Tuesday next succeeding the first Monday in November, 1936, there shall be submitted to the qualified electors of this state for their approval and ratification, or rejection, an amendment to Section 23 of Article 2 of the Constitution of the State of Washington, so that the same when amended shall read as follows:

Section 23. Each member of the legislature shall receive for his services five dollars for each day's atten-

dance and five dollars per day for expenses during the session, and ten cents for every mile he shall travel in going to and returning from the place of meeting of the legislature, on the most usual route.

Passed the Senate March 9, 1935.

Passed the House March 14, 1935.

HOUSE JOINT RESOLUTION NO. 10.

Be It Resolved, By the Senate and House of Representatives of the State of Washington in legislative session assembled:

That at the general election to be held in this state on the Tuesday next succeeding the first Monday in November, 1936, there shall be submitted to the qualified electors of this state for their adoption and approval or rejection, a proposal to amend the Constitution of the State of Washington by adding thereto a new article to be known as Article XXVIII to read as follows: Article XXVIII Electric Energy.

Section 1. The State of Washington is authorized and empowered

1. To produce, control, use, transmit, distribute, purchase, sell and/or dispose of electric energy;

2. To develop, own, maintain and/or operate, separately or in conjunction with the United States, or in conjunction with any political subdivision of this state or duly authorized state agency, any water power, water power sites, storage rights, water rights, and riparian rights of any and all kinds necessary and/or desirable in the development of a hydroelectric generating plant or plants within the state, and to acquire, own, construct, maintain, and/or operate steam and/or hydroelectric power plants, transmission and distribution lines and systems in connection therewith.

3. To develop, own, maintain and/or operate, separately or in conjunction with the United States, with any

state or states, or political subdivisions or duly authorized state agencies thereof, or with any political subdivision of this state, any water power, water power sites, storage rights, water rights and riparian rights of any and all kinds necessary and/or desirable in the development of a hydroelectric generating plant or plants, in any interstate stream and to acquire, construct, own, maintain and/or operate hydroelectric power plants, transmission and distribution lines and systems in connection therewith.

4. To contract with the United States, with any state or states, or political subdivisions thereof, or with any political subdivision of this state, for the purchase or acquisition of water, water power and/or electric energy for use, transmission, distribution, sale and/or disposal thereof.

5. To incur indebtedness through the issuance of general obligation bonds to an amount not exceeding three per cent of the assessed valuation of all of the property in the state and/or to issue utility or revenue bonds in amounts necessary for the purpose of providing funds with which to carry out the provisions of this article, notwithstanding any limitations elsewhere contained in this constitution. The revenue derived by the state from the operation of any such electric power system or systems owned by it may be pledged to the payment of such debt under such provisions of law as may hereafter be enacted to carry out the provisions of this article.

6. To do any and all things necessary or convenient to carry out the provisions of this article.

Sec. 2. The legislature shall, and the people may, provide any legislation that may be necessary in addition to existing laws to carry out the provisions of this article: *Provided*, That any board or commission created or empowered to administer the laws enacted to carry out the purposes of this article shall consist of three members elected by the people without party affiliation or designation: *Provided, further*, That provision may be made by

statute for appointment in the first instance of a board of three members to hold office until a time not more than sixty days after the first general election following the adoption of this article.

Sec. 3. It is the primary purpose of this article to make the state a purchaser, producer, and wholesale distributor only of electric energy, and to empower the state to produce and/or purchase electric energy, and to transmit the same to suitable places for distribution at wholesale, and to sell the same at such prices as will return to the state revenue sufficient to amortize the investment in property devoted to such uses over a reasonable period of time and to provide for the costs of construction, operation, maintenance, and other expenses incident thereto. Nothing in this article contained shall be construed as denying to any municipality, power district, or political subdivision of the state the right to control fully its own utilities. Nothing in this article contained shall be construed as preventing the state from furnishing electric energy direct to any state institution, office, plant, department, or building, or to deny the state the right to engage in the development of rural electrification in conformity with broad public policy.

And Be It Further Resolved, That the Secretary of State shall cause the foregoing constitutional amendment to be published for at least three months next preceding the election in a weekly newspaper in every county where a newspaper is published throughout the state.

Passed the House February 27, 1935.

Passed the Senate February 26, 1935.

SUBSTITUTE HOUSE JOINT RESOLUTION NO. 11.

Be It Resolved, by the House of Representatives and the Senate of the State of Washington in legislative session assembled, that,

WHEREAS, pursuant to similar resolutions introduced in the Senate and House of Representatives, a preliminary investigation of the Washington Emergency Relief Administration was made; and

WHEREAS, the Senate committee and House committee worked in conjunction and accord in making this preliminary investigation; and

WHEREAS, the purpose of said preliminary investigation, pursuant to said resolutions was to determine whether or not an audit and investigation should be made of the Washington Emergency Relief Administration; and

WHEREAS, in their report to the respective houses, the said committees have recommended an audit and investigation; and

WHEREAS, it is necessary that a joint committee be appointed for the purpose of making said audit and investigation;

Now, Therefore, Be It Resolved, That a joint committee be appointed by the respective houses to be composed of three members from the Senate to be selected by the President of the Senate and four members of the House of Representatives to be selected by the Speaker of said House, for the purpose of conducting said audit and investigation of the Washington Emergency Relief Administration; and

Be It Further Resolved, That said committee shall be authorized to hold sessions at the office of the Washington Emergency Relief Administration and elsewhere, to subpoena and examine witnesses under oath; compel the production of books and papers, compel all state officials as deemed necessary by said committee, to appear before

said investigating committee and there give testimony under oath; to employ counsel, stenographers, reporters, clerks, investigators and a person, persons, firm or corporation licensed under the laws of the State of Washington as certified public accountants; to recommend the commencement of criminal or civil actions to the prosecuting attorneys of the several counties of the State of Washington, or to a grand jury regularly called and, where necessary, to institute such actions in any of the several counties of the State of Washington; and

Be It Further Resolved, That said investigating committee shall, immediately upon its appointment, proceed with said investigation and before the close of the twenty-fourth legislative session report its findings and recommendations to the House of Representatives and Senate, setting forth in detail its recommendations as to the personnel and organization structure of the Washington Emergency Relief Administration; and

Be It Further Resolved, The committee may continue its work beyond the adjournment of the twenty-fourth session of the Legislature, should the findings of said committee warrant further investigations and/or prosecutions: *Provided*, That said investigation shall not be continued for a period of more than six months: *Provided, further*, That in the report of the said committee which is to be made before the close of the twenty-fourth legislative session, that specific evidence of graft, corruption, fraud, or any misuse of public funds or public authority has been produced; and

Be It Further Resolved, That after said investigating committee has concluded its full investigation of the Washington Emergency Relief Administration that said committee shall make and file a final report with recommendations thereon, in detail, to the Governor of the State of Washington; and

Be It Further Resolved, That said committee shall have the power and authority to authorize payment of all expenses incident and necessary to said investigation with-

in the amount which may be appropriated by this Legislature for that purpose. All claims shall be presented to said investigating committee and approved by resolution regularly adopted by a majority vote of the members of said investigating committee and all such claims shall be submitted on vouchers, which, before payment, shall be approved by the Auditor of the State of Washington and the chairman of said investigating committee.

Passed the House March 8, 1935.

Passed the Senate March 6, 1935.

HOUSE CONCURRENT RESOLUTION NO. 10.

WHEREAS, the conditions under which grain dealers and warehousemen do business are substantially the same in all parts of the Pacific Northwest, and

WHEREAS, state boundaries are seen in some instances to bisect or divide economically unified marketing areas; and

WHEREAS, uniformity of the laws affecting public grain warehousing in Washington, Idaho and Oregon would be of pronounced benefit to agriculture and agricultural industry, and would be an important step in promoting friendly relations among the states of the Pacific Northwest.

Therefore, Be It Resolved, That we, the members of the House of Representatives of the Legislature of Washington, the Senate concurring, do recommend that the heads of the Department of Agriculture of Washington, Oregon and Idaho, together with at least one grain warehouseman from each state to be named by the head of the Department of Agriculture thereof, constitute an interstate committee which shall meet for the purpose of bringing about uniform codification or recodification of the public grain warehouse laws of the three states; and that said committee shall report its findings and make recommendations to this Legislature at its 1937 session.

And Be It Resolved Further, That we hereby recommend to the Legislatures of each of the States of Oregon and Idaho that this resolution be adopted by them at their present sessions, and the Speaker of this house shall immediately transmit a copy of this resolution to each of the legislatures of said states.

Adopted by the House March 2, 1935.

Adopted by the Senate March 12, 1935.

**All Initiative and Referendum Measures, Filed
in the Office of the Secretary of State
and the Disposition Thereof.**

- INITIATIVE MEASURE NO. 1 (State Wide Prohibition)—Refiled as Initiative Measure No. 3 (q. v.).
- INITIATIVE MEASURE NO. 2 (Eight Hour Law)—Refiled as Initiative Measure No. 5 (q. v.).
- INITIATIVE MEASURE NO. 3 (State Wide Prohibition)—Submitted to the people November 3, 1914; passed.
- INITIATIVE MEASURE NO. 4 (Drugless Healers)—No petition filed.
- INITIATIVE MEASURE NO. 5 (Eight Hour Law)—No petition filed. See Initiative Measure No. 13, covering same subject.
- INITIATIVE MEASURE NO. 6 (Blue Sky Law)—Submitted to the people November 3, 1914; failed to pass.
- INITIATIVE MEASURE NO. 7 (Abolishing Bureau of Inspection)—Submitted to the people November 3, 1914; failed to pass.
- INITIATIVE MEASURE NO. 8 (Abolishing Employment Offices)—Submitted to the people November 3, 1914; passed.
- INITIATIVE MEASURE NO. 9 (First Aid to Injured)—Submitted to the people November 3, 1914; failed to pass.
- INITIATIVE MEASURE NO. 10 (Convict Labor Road Measure)—Submitted to the people November 3, 1914; failed to pass.
- INITIATIVE MEASURE NO. 11 (Fish Code)—Petition failed.
- INITIATIVE MEASURE NO. 12 (Abolishing Tax Commission)—Petition failed.
- INITIATIVE MEASURE NO. 13 (Eight Hour)—Submitted to the people November 3, 1914; failed to pass.
- INITIATIVE MEASURE NO. 14 (Reapportionment)—No petition filed.
- INITIATIVE MEASURE NO. 15 (Fundamental Reform Act)—No petition filed.
- INITIATIVE MEASURE NO. 16 (Reapportionment)—No petition filed.
- INITIATIVE MEASURE NO. 17 (State Road Measure)—No petition filed.
- INITIATIVE MEASURE NO. 18 (Brewers' Hotel Bill)—Submitted to the people November 7, 1916; failed to pass.
- INITIATIVE MEASURE NO. 19 (Non-Partisan Election and Presidential Primary)—No petition filed.

- INITIATIVE MEASURE NO. 20 (First Aid)—No petition filed.
- INITIATIVE MEASURE NO. 21 (Home Rule)—No petition filed.
- INITIATIVE MEASURE NO. 22 (Fisheries Code)—No petition filed.
- INITIATIVE MEASURE NO. 23 (Politicians' Code)—No petition filed.
- INITIATIVE MEASURE NO. 24 (Brewers' Bill)—Submitted to the people November 7, 1916; failed to pass.
- INITIATIVE MEASURE NO. 25 (Repealing Chapter 2, Laws 1915, known as Initiative Measure No. 3)—No petition filed.
- INITIATIVE MEASURE NO. 26 (Making the State a Prohibition District)—No petition filed.
- INITIATIVE MEASURE NO. 27 (Repealing Chapter 57, Laws 1915)—No petition filed.
- INITIATIVE MEASURE NO. 28 (Non-Partisan Elections)—No petition filed.
- INITIATIVE MEASURE NO. 29 (Capitol Removal Bill)—No petition filed.
- INITIATIVE MEASURE NO. 30 (Eight Hour Law)—No petition filed.
- INITIATIVE MEASURE NO. 31 (Municipal Marketing Measure)—No petition filed.
- INITIATIVE MEASURE NO. 32 (Picketing Measure)—No petition filed.
- INITIATIVE MEASURE NO. 33 (Non-Partisan Elections and Presidential Primary)—No petition filed.
- INITIATIVE MEASURE NO. 34 (Relating to Salmon Fishing)—No petition filed.
- INITIATIVE MEASURE NO. 35 (Repealing Chapter 174, Laws 1919)—Insufficient number of signatures on petition; failed.
- INITIATIVE MEASURE NO. 36 (Municipal Marketing Measure)—No petition filed.
- INITIATIVE MEASURE NO. 37 (Relating to Ownership of Land by Aliens)—No petition filed.
- INITIATIVE MEASURE NO. 38 (Repealing Chapter 209, Laws 1907)—No petition filed.
- INITIATIVE MEASURE NO. 39 (Repealing Chapter 138, Laws 1913)—No petition filed.
- INITIATIVE MEASURE NO. 40 (Repealing Chapter 174, Laws 1921)—Submitted to the people November 7, 1922; passed.
- INITIATIVE MEASURE NO. 41 (Non-Partisan Elections)—No petition filed.

- INITIATIVE MEASURE NO. 42 (Workmen's Compensation Measure)—Same as Initiative Measure No. 47; no petition filed.
- INITIATIVE MEASURE NO. 43 (Relating to Injunctions in Labor Disputes)—No petition filed.
- INITIATIVE MEASURE NO. 44 (Relating to Municipal Ownership)—No petition filed.
- INITIATIVE MEASURE NO. 45 (Reapportionment)—No petition filed.
- INITIATIVE MEASURE NO. 46 ("30-10" School Plan)—Submitted to the people November 7, 1922; failed to pass.
- INITIATIVE MEASURE NO. 47 (Workmen's Compensation Measure)—No petition filed.
- INITIATIVE MEASURE NO. 48 (Compulsory School Attendance)—No petition filed.
- INITIATIVE MEASURE NO. 49 (Compulsory School Attendance)—Submitted to the people November 4, 1924; failed to pass.
- INITIATIVE MEASURE NO. 50 (Limitation of Taxation)—Submitted to the people November 4, 1924; failed to pass.
- INITIATIVE MEASURE NO. 51 (Pertaining to Salmon Fishing)—No petition filed.
- INITIATIVE MEASURE NO. 52 (Electric Power Measure)—Submitted to the people November 4, 1924; failed to pass.
- INITIATIVE MEASURE NO. 53 (Relating to Sanipractic)—No petition filed.
- INITIATIVE MEASURE NO. 54 (State commission to license and regulate horse-racing, pool-selling, etc.—Pari-mutuel Measure)—No petition filed.
- INITIATIVE MEASURE NO. 55 (Prohibiting use of purse seines, fish traps, fish wheels, etc.)—No petition filed.
- INITIATIVE MEASURE NO. 56 (Re-districting state for legislative purposes)—Refiled as Initiative Measure No. 57 (q. v.).
- INITIATIVE MEASURE NO. 57 (Re-districting state for legislative purposes)—Submitted to the people November 4, 1930; passed.
- INITIATIVE MEASURE NO. 58 (Permanent Registration)—Filed January 9, 1932. Submitted to the people November 8, 1932; passed.
- INITIATIVE MEASURE NO. 59 (Tax Free Homes)—Filed January 9, 1932. No petition filed.
- INITIATIVE MEASURE NO. 60 (Licensing of Mercantile Establishments)—Filed January 9, 1932. No petition filed.
- INITIATIVE MEASURE NO. 61 (Relating to Intoxicating Liquors)—Filed January 9, 1932. Submitted to the people November 8, 1932; passed.

- INITIATIVE MEASURE NO. 62 (Creating Department of Game)—
Filed January 9, 1932. Submitted to the people November 8,
1932; passed.
- INITIATIVE MEASURE NO. 63 (Exemption of Homes from Taxa-
tion)—Filed January 9, 1932. No petition filed.
- INITIATIVE MEASURE NO. 64 (Limits Tax Levy on Real and Per-
sonal Property to 40 Mills)—Filed January 9, 1932. Submitted
to the people November 8, 1932; passed.
- INITIATIVE MEASURE NO. 65 (Cascade Mountain Tunnel)—Filed
February 19, 1932. No petition filed.
- INITIATIVE MEASURE NO. 66 (Scientific Birth Control)—Filed
February 26, 1932. No petition filed.
- INITIATIVE MEASURE NO. 67 (Abolishes Excise Tax on Butter
Substitutes)—Filed March 7, 1932. No petition filed.
- INITIATIVE MEASURE NO. 68 (Unemployment Insurance)—Filed
March 21, 1932. No petition filed.
- INITIATIVE MEASURE NO. 69 (Income Tax Measure)—Filed
March 22, 1932. Submitted to the people November 8, 1932;
passed.
- INITIATIVE MEASURE NO. 70 (Compulsory Military Training
Prohibited)—Filed April 4, 1932. No petition filed.
- INITIATIVE MEASURE NO. 71 (Liquor Control)—No petition
filed.
- INITIATIVE MEASURE NO. 72 (Distribution of Highway Funds)—
No petition filed.
- INITIATIVE MEASURE NO. 73 (Catching of Fish)—No petition
filed.
- INITIATIVE MEASURE NO. 74 (Tax Free Homes)—No petition
filed.
- INITIATIVE MEASURE NO. 75 (Unemployment Insurance)—No
petition filed.
- INITIATIVE MEASURE NO. 76 (Tax Free Homes)—No petition
filed.
- INITIATIVE MEASURE NO. 77 (Fish Traps and Fishing Regula-
tions)—Submitted to the people November 6, 1934; passed.
- INITIATIVE MEASURE NO. 78 (Distribution of Highway Funds)
—No petition filed.
- INITIATIVE MEASURE NO. 79 (Liquor Control)—No petition
filed.
- INITIATIVE MEASURE NO. 80 (Liquor Control)—No petition
filed.
- INITIATIVE MEASURE NO. 81 (Liquor Control)—No petition
filed.

- INITIATIVE MEASURE NO. 82 (Fishing Regulations)—No petition filed.
- INITIATIVE MEASURE NO. 83 (State Sale of Gasoline)—No petition filed.
- INITIATIVE MEASURE NO. 84 (Blanket Primary)—No petition filed.
- INITIATIVE MEASURE NO. 85 (State Fire Insurance)—No petition filed.
- INITIATIVE MEASURE NO. 86 (State Fire Insurance)—No petition filed.
- INITIATIVE MEASURE NO. 87 (Workmen's Compensation)—No petition filed.
- INITIATIVE MEASURE NO. 88 (Liquor Control)—No petition filed.
- INITIATIVE MEASURE NO. 89 (One Man Grand Jury)—No petition filed.
- INITIATIVE MEASURE NO. 90 (Criminal Appeals)—No petition filed.
- INITIATIVE MEASURE NO. 91 (Regulating Motor Carriers)—No petition filed.
- INITIATIVE MEASURE NO. 92 (Regulating Motor Carriers)—No petition filed.
- INITIATIVE MEASURE NO. 93 (Distribution of Highway Funds)—Insufficient number of signatures on petition; failed.
- INITIATIVE MEASURE NO. 94 (40 Mill Tax Limit)—Submitted to people November 6, 1934; passed.
- INITIATIVE MEASURE NO. 95 (Liquor Control)—No petition filed.
- INITIATIVE MEASURE NO. 96 (Repeal of Business Occupation Tax)—No petition filed.
- INITIATIVE MEASURE NO. 97 (Dog Racing)—Insufficient number of signatures on petition; failed.
- INITIATIVE TO THE LEGISLATURE NO. 1 (District Power Measure)—Submitted to the people November 4, 1930; passed.
-
- REFERENDUM MEASURE NO. 1 (Teachers' Retirement Fund)—Submitted to the people November 3, 1914; failed to pass.
- REFERENDUM MEASURE NO. 2 (Quincy Valley Irrigation Measure)—Submitted to the people November 3, 1914; failed to pass.
- REFERENDUM MEASURE NO. 3 (Chapter 54, Laws 1915, Relating to Initiative and Referendum)—Submitted to the people November 7, 1916; failed to pass.

- REFERENDUM MEASURE NO. 4 (Chapter 55, Laws 1915, Recall of Elective Public Officers)—Submitted to the people November 7, 1916; failed to pass.
- REFERENDUM MEASURE NO. 5 (Chapter 52, Laws 1915, Party Conventions Act)—Submitted to the people November 7, 1916; failed to pass.
- REFERENDUM MEASURE NO. 6 (Chapter 181, Laws 1915, Anti-Picketing)—Submitted to the people November 7, 1916; failed to pass.
- REFERENDUM MEASURE NO. 7 (Chapter 178, Laws 1915, Certificate of Necessity Act)—Submitted to the people November 7, 1916; failed to pass.
- REFERENDUM MEASURE NO. 8 (Chapter 46, Laws 1915, Port Commission)—Submitted to the people November 7, 1916; failed to pass.
- REFERENDUM MEASURE NO. 9 (Chapter 49, Laws 1915, Budget System)—Submitted to the people November 7, 1916; failed to pass.
- REFERENDUM MEASURE NO. 10 (Chapter 19, Laws 1917, Bone Dry Law)—Submitted to the people November 5, 1918; passed.
- REFERENDUM MEASURE NO. 11 (Chapter 167, Laws 1917, Capitol Building Fund Bonds)—No petition filed.
- REFERENDUM MEASURE NO. 12 (Chapter 59, Laws 1921, Certificate of Necessity)—Submitted to the people November 7, 1922; failed to pass.
- REFERENDUM MEASURE NO. 13 (Chapter 175, Laws 1921, Physical Examination of School Children)—Submitted to the people November 7, 1922; failed to pass.
- REFERENDUM MEASURE NO. 14 (Chapter 177, Laws 1921, Primary Nominations and Registration)—Submitted to the people November 7, 1922; failed to pass.
- REFERENDUM MEASURE NO. 15 (Chapter 176, Laws 1921, Party Conventions)—Submitted to the people November 7, 1922; failed to pass.
- REFERENDUM MEASURE NO. 16 (Chapter 22, Laws 1923, Butter Substitutes)—Submitted to the people November 4, 1924; failed to pass.
- REFERENDUM MEASURE NO. 17 (Chapter 115, Laws 1929, Creating Department of Highways)—No petition filed.
- REFERENDUM MEASURE NO. 18 (Chapter 51, Laws 1933, Cities and Towns: Electric Energy)—Submitted to the people November 6, 1934; passed.
- REFERENDUM MEASURE NO. 19 (Chapter 55, Laws 1933, Horse Racing)—No petition filed.

REFERENDUM BILL NO. 1 (Chapter 99, Laws 1919, State System Trunk Line Highways)—Submitted to the people November 2, 1920; failed to pass.

REFERENDUM BILL NO. 2 (Chapter 1, Laws Extraordinary Session, 1920, Soldiers' Equalized Compensation)—Submitted to the people November 2, 1920; passed.

REFERENDUM BILL NO. 3 (Chapter 87, Laws 1923, Electric Power Bill)—Submitted to the people November 4, 1924; failed to pass.

CONSTITUTIONAL AMENDMENTS.

- No. 1. To Section 5 of Article XVI. Re: Permanent School Fund. Adopted November, 1894.
- No. 2. To Section 1 of Article VI. Re: Qualification of Electors. Adopted November, 1896.
- No. 3. To Section 2 of Article VII. Re: Uniform Rates of Taxation. Adopted November, 1900.
- No. 4. To Section 11 of Article I. Re: Religious Freedom. Adopted November, 1904.
- No. 5. To Section 1 of Article VI. Re: Equal Suffrage. Adopted November, 1910.
- No. 6. To Section 10 of Article III. Re: Succession in Office of Governor. Adopted November, 1910.
- No. 7. To Section 1 of Article II. Re: Initiative and Referendum. Adopted November, 1912.
- No. 8. To Sections 33 and 34 of Article I. Re: Recall. Adopted November, 1912.
- No. 9. To Section 16 of Article I. Re: Taking of Private Property. Adopted November, 1922.
- No. 10. To Section 22 of Article I. Re: Right of Appeal. Adopted November, 1922.
- No. 11. To Section 4 of Article VIII. Re: Appropriations. Adopted November, 1922.
- No. 12. To Section 5 of Article XI. Re: Consolidation of County Offices. Adopted November, 1924.
- No. 13. To Section 15 of Article II. Re: Vacancies in the Legislature. Adopted November, 1930.
- No. 14. To Article VII. Re: Revenue and Taxation. Adopted November, 1930.
- No. 15. To Section 1 of Article XV. Re: Harbors and Harbor Areas. Adopted November, 1932.

INDEX TO AMENDMENTS

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
AMENDMENTS, LAWS 1889-90:			
Page 124	repealed 115	1	319
Page 125	repealed 115	1	319
Pages 239-240	repealed 115	1	319
Pages 286-287	repealed 115	1	320
Page 406, section 17.....	amended 20	3	46
Page 428	repealed 115	1	320
Page 687, section 30.....	amended 101	1	249
Pages 731-732	repealed 115	1	320
AMENDMENTS, LAWS 1891:			
Chapter 106	amended 20	3	46
Chapter 148, section 2.....	repealed 20	7	55
Chapter 150	repealed 115	1	320
Chapter 152	repealed 115	1	320
AMENDMENTS, LAWS 1893:			
Chapter 92	repealed 115	1	320
AMENDMENTS, LAWS 1895:			
Chapter 24	repealed 47	1	128
Chapter 25	repealed 47	1	128
Chapter 33	repealed 115	1	320
Chapter 156, section 4.....	amended 20	3	46
Chapter 159	repealed 115	1	320
Chapter 165, section 17.....	amended 101	1	249
Chapter 179	repealed 115	1	320
AMENDMENTS, LAWS 1897:			
Chapter 89, section 11.....	repealed 55	2	142
Chapter 89, except section 11.....	repealed 115	1	320
Chapter 102	repealed 115	1	320
Chapter 107	repealed 115	1	320
AMENDMENTS, LAWS 1899:			
Chapter 34	repealed 115	1	320
Chapter 48	repealed 115	1	321
Chapter 63	repealed 115	1	321
Chapter 73	repealed 115	1	321
Chapter 83	repealed 115	1	321
Chapter 86	repealed 115	1	321
Chapter 121, section 10.....	amended 98	4	241
Chapter 121, section 11.....	amended 98	5	242
Chapter 121, section 13.....	amended 98	6	242
Chapter 121, section 16.....	amended 98	4	242
Chapter 121, section 16.....	amended 98	7	244
Chapter 121, section 17c.....	amended 98	8	245
Chapter 122	repealed 115	1	321
Chapter 129	repealed 115	1	321
Chapter 136	repealed 115	1	321
Chapter 147	repealed 115	1	321
AMENDMENTS, LAWS 1901:			
Chapter 55, section 1.....	amended 180	104	768
Chapter 55, section 2.....	amended 180	106	770
Chapter 55, section 8.....	amended 180	112	782
Chapter 55, section 13.....	amended 180	113	783
Chapter 55, section 18.....	amended 180	111	781
Chapter 62	repealed 115	1	321
Chapter 89	amended 20	3	46
Chapter 106	repealed 115	1	321
Chapter 148	repealed 115	1	321
Chapter 151	repealed 115	1	321
Chapter 161	repealed 115	1	321
Chapter 173	repealed 115	1	321
Chapter 175	repealed 115	1	321

AMENDMENTS, LAWS OF 1903.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
AMENDMENTS, LAWS 1903 :			
Chapter 33	repealed 115	1	321
Chapter 74	repealed 115	1	321
Chapter 79	repealed 115	1	321
Chapter 95	repealed 115	1	322
Chapter 98, section 1.....	repealed 89	1	224
Chapter 98, section 2.....	repealed 89	1	224
Chapter 127	repealed 115	1	322
AMENDMENTS, LAWS 1905 :			
Chapter 47	repealed 115	1	322
Chapter 103	added 45	2	123
Chapter 113	repealed 115	1	322
Chapter 115, section 2.....	amended 127	1	378
Chapter 173	repealed 115	1	322
AMENDMENTS, LAWS 1907 :			
Chapter 12, section 4.....	amended 76	1	167
Chapter 22	added 45	4	126
Chapter 104	repealed 115	1	322
Chapter 114	repealed 115	1	322
Chapter 115	repealed 115	1	322
Chapter 119	repealed 115	1	322
Chapter 125	repealed 115	1	322
Chapter 146	repealed 115	1	322
Chapter 152	repealed 115	1	322
Chapter 161	repealed 115	1	322
Chapter 219	repealed 115	1	322
Chapter 220, section 1.....	amended 127	1	378
Chapter 233	repealed 115	1	322
Chapter 251	repealed 115	1	322
Chapter 255	repealed 115	1	322
Chapter 256	repealed 115	1	322
AMENDMENTS, LAWS 1909 :			
Chapter 63	repealed 115	1	322
Chapter 97, sub-chapter 21.....	repealed 89	1	224
Chapter 110	repealed 115	1	322
Chapter 116	repealed 119	21	345
Chapter 140, section 1.....	repealed 28	1	67
Chapter 158	repealed 115	1	322
Chapter 165	repealed 115	1	322
Chapter 188	repealed 115	1	322
Chapter 213, section 5.....	amended 98	4	241
Chapter 213, section 7.....	amended 98	6	242
Chapter 213, section 12.....	amended 98	8	245
Chapter 223, section 2.....	repealed 55	2	143
Chapter 223, excepting section 2.....	repealed 115	1	323
Chapter 223, section 2.....	repealed 115	1	320
AMENDMENTS, LAWS EXTRAORDINARY SESSION 1909 :			
Chapter 9, section 1.....	repealed 185	2	906
AMENDMENTS, LAWS 1911:			
Chapter 36	repealed 115	1	323
Chapter 49, section 73.....	amended 88	1	218
Chapter 49, section 74.....	amended 88	2	220
Chapter 49, section 74.....	added 88	3	221
Chapter 49, section 74.....	added 88	4	222
Chapter 49, section 74.....	added 88	5	222
Chapter 51, section 4.....	amended 60	1	150
Chapter 86	repealed 115	1	323
Chapter 109	repealed 115	1	323
Chapter 130	repealed 115	1	323
AMENDMENTS, LAWS 1913:			
Chapter 29	repealed 115	1	323

AMENDMENTS, LAWS 1919.

AMENDMENTS, LAWS 1913—CONTINUED:	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Chapter 36	repealed 115	1	323
Chapter 58, section 4.....	amended 20	4	49
Chapter 58, section 7.....	amended 20	5	50
Chapter 58, section 14.....	amended 20	6	53
Chapter 73	repealed 115	1	323
Chapter 110, section 9.....	repealed 171	5	598
Chapter 110, section 12.....	repealed 171	5	598
Chapter 110, section 17.....	repealed 171	5	598
Chapter 110, section 21.....	repealed 171	5	598
Chapter 110, section 22.....	repealed 171	5	598
Chapter 110, section 25.....	repealed 171	5	598
Chapter 110, section 26.....	repealed 171	5	598
Chapter 169	repealed 115	1	323
Chapter 171	repealed 115	1	323
AMENDMENTS, LAWS 1915:			
Chapter 6	repealed 115	1	323
Chapter 10	repealed 115	1	323
Chapter 20	repealed 115	1	323
Chapter 89	repealed 115	1	323
Chapter 114, section 2.....	amended 20	5	50
Chapter 114, section 8.....	amended 20	6	53
Chapter 142, section 15.....	repealed 184	44	904
Chapter 142, section 16.....	repealed 184	44	904
Chapter 144	repealed 115	1	323
Chapter 147	repealed 115	1	323
Chapter 150	repealed 115	1	323
Chapter 152	repealed 115	1	323
Chapter 166, section 2.....	added 168	3	572
Chapter 166, section 11.....	amended 168	4	572
AMENDMENTS, LAWS 1917:			
Chapter 36, section 204.....	amended 6	1	15
Chapter 38, section 4.....	amended 48	1	129
Chapter 38, section 6.....	amended 48	3	130
Chapter 38, section 10.....	amended 48	4	131
Chapter 38, section 24.....	added 48	5	132
Chapter 89	repealed 115	1	323
Chapter 148	repealed 115	1	323
Chapter 149	repealed 115	1	323
Chapter 155, section 10.....	repealed 184	44	904
Chapter 155, section 11.....	repealed 184	44	904
Chapter 156, section 95.....	amended 180	123	790
AMENDMENTS, LAWS 1919:			
Chapter 43	repealed 115	1	323
Chapter 97	repealed 115	1	323
Chapter 144, section 7.....	amended 134	1	397
Chapter 155	repealed 115	1	324
Chapter 158, section 5.....	amended 7	1	17
Chapter 165	repealed 115	1	324
Chapter 169, section 1.....	repealed 171	5	598
Chapter 169, section 4.....	repealed 171	5	598
Chapter 169, section 5.....	repealed 171	5	598
Chapter 169, section 7.....	repealed 171	5	598
Chapter 169, section 8.....	repealed 171	5	598
Chapter 169, section 9.....	repealed 171	5	598
Chapter 169, section 10.....	repealed 171	5	598
Chapter 169, section 11.....	repealed 171	5	598
Chapter 169, section 12.....	repealed 171	5	598
Chapter 169, section 13.....	repealed 171	5	598
Chapter 169, section 14.....	repealed 171	5	598
Chapter 169, section 15.....	repealed 171	5	598
Chapter 169, section 17.....	repealed 171	5	598

AMENDMENTS, LAWS 1919.

AMENDMENTS, LAW 1919—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Chapter 169, section 18.....	repealed 171	5	598
Chapter 169, section 19.....	repealed 171	5	598
Chapter 169, section 20.....	repealed 171	5	598
Chapter 169, section 21.....	repealed 171	5	598
Chapter 169, section 22.....	repealed 171	5	598
Chapter 169, section 23.....	repealed 171	5	598
Chapter 171	repealed 119	21	345
Chapter 183, section 9.....	amended 140	1	407
Chapter 183, section 10.....	amended 140	2	408
Chapter 183, section 16.....	amended 140	3	409
Chapter 189, section 13.....	amended 157	1	492
Chapter 196, section 1.....	amended 39	1	100
Chapter 196, section 4.....	amended 39	2	101
Chapter 196, section 5.....	amended 39	3	102
Chapter 196, section 7.....	amended 39	4	103
Chapter 196, section 8.....	amended 39	5	104
Chapter 196, section 9.....	amended 39	6	105
Chapter 196, section 14.....	amended 39	7	107
Chapter 196, section 15.....	amended 39	8	109
Chapter 196, section 17.....	amended 39	9	109
Chapter 196, section 18.....	amended 39	10	110
Chapter 196, section 19.....	amended 39	11	111
Chapter 204	in part repealed 169	15	586

AMENDMENTS, LAWS 1921:

Chapter 7, section 2.....	amended 176	1	646
Chapter 7, section 3.....	amended 176	2	647
Chapter 55	repealed 115	1	324
Chapter 61, section 5.....	repealed 5	2	14
Chapter 74, section 1.....	amended 157	1	492
Chapter 96, section 15.....	repealed 184	44	904
Chapter 96, section 16.....	repealed 184	44	904
Chapter 112	added 12	1	28
Chapter 118	repealed 115	1	324
Chapter 120	amended 48	3	130
Chapter 120, section 2.....	amended 48	1	129
Chapter 120, section 6.....	amended 48	4	131
Chapter 120, section 10.....	amended 48	5	132
Chapter 130, section 1.....	amended 16	1	33
Chapter 148	repealed 115	1	324
Chapter 152	repealed 115	1	324
Chapter 153, section 3.....	amended 140	1	407
Chapter 153, section 4.....	amended 140	2	408
Chapter 153, section 7.....	amended 140	3	409
Chapter 153, section 8.....	amended 140	4	410
Chapter 164, section 2.....	amended 185	1	906
Chapter 170, section 3.....	repealed 5	2	14
Chapter 178, section 6.....	amended 20	5	51
Chapter 190, section 1.....	amended 15	1	32

AMENDMENTS, LAWS 1923:

Chapter 16, sections 1 to 25.....	repealed 112	30	304
Chapter 19	repealed 115	1	324
Chapter 29	repealed 115	1	324
Chapter 57	repealed 115	1	324
Chapter 59	repealed 115	1	324
Chapter 69, section 2.....	amended 97	1	234
Chapter 69, section 2½.....	repealed 97	2	237
Chapter 69, section 6.....	amended 97	3	237
Chapter 69, section 14.....	added 97	4	237
Chapter 71	repealed 115	1	324
Chapter 132	amended 7	1	17
Chapter 137, section 2.....	amended 140	1	407

AMENDMENTS, LAWS OF 1929.

AMENDMENTS, LAWS 1923—CONTINUED :	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Chapter 137, section 3.....	amended 140	2	408
Chapter 137, section 5.....	amended 140	3	409
Chapter 137, section 6.....	amended 140	4	410
Chapter 152, section 1.....	amended 15	1	32
Chapter 171.....	repealed 115	1	324
Chapter 181, section 2.....	repealed 184	44	904
AMENDMENTS, LAWS 1925 :			
Chapter 6.....	repealed 115	1	324
Chapter 18.....	amended 176	2	647
Chapter 18.....	amended 176	1	646
AMENDMENTS, LAWS OF EXTRAORDINARY SESSION 1925 :			
Chapter 130, section 28.....	repealed 180	183	829
Chapter 130, section 29.....	repealed 180	183	829
Chapter 130, section 30.....	repealed 180	183	829
Chapter 130, section 31.....	repealed 180	183	829
Chapter 130, section 32.....	repealed 180	183	829
Chapter 130, sections 35 to 50.....	repealed 123	20	370
Chapter 130, section 82.....	amended 30	1	68
Chapter 130, section 83.....	amended 30	2	69
Chapter 130, section 84.....	amended 30	3	70
Chapter 130, section 86.....	amended 30	4	71
Chapter 130, section 87.....	amended 30	5	73
Chapter 130, section 89.....	amended 30	6	73
Chapter 130, section 104.....	amended 30	7	75
Chapter 144.....	repealed 171	5	598
Chapter 155.....	repealed 115	1	324
Chapter 160, section 1.....	amended 116	1	326
Chapter 178, section 38.....	amended 124	1	371
Chapter 178, section 41.....	repealed 124	4	374
Chapter 178, section 42.....	amended 124	2	373
Chapter 178, section 43.....	amended 124	3	373
Chapter 180.....	repealed 115	1	324
Chapter 190.....	repealed 115	1	324
AMENDMENTS, LAWS 1927 :			
Chapter 69, section 1.....	amended 35	1	95
Chapter 255.....	added 55	1	142
Chapter 255, section 23.....	amended 136	1	400
Chapter 255, section 37.....	amended 57	1	144
Chapter 258, section 6.....	amended 124	1	371
Chapter 270.....	amended 176	1	646
Chapter 270.....	amended 176	2	647
Chapter 279, section 3.....	repealed 5	2	14
Chapter 288, section 3b.....	amended 126	1	376
Chapter 311, section 2.....	added 168	3	572
AMENDMENTS, LAWS 1929 :			
Chapter 60, section 5.....	amended 22	1	56
Chapter 74.....	added 10	1	24
Chapter 75, section 1.....	amended 36	1	97
Chapter 80, section 1.....	repealed 184	44	904
Chapter 86, section 2.....	amended 39	2	101
Chapter 86, section 3.....	amended 39	3	102
Chapter 86, section 5.....	amended 39	4	103
Chapter 86, section 6.....	amended 39	5	104
Chapter 86, section 7.....	amended 39	6	105
Chapter 86, section 11.....	amended 39	7	107
Chapter 86, section 12.....	amended 39	8	109
Chapter 86, section 14.....	amended 39	9	109
Chapter 86, section 15.....	amended 39	10	110
Chapter 86, section 16.....	amended 39	11	111
Chapter 88, section 6.....	amended 111	3	281

AMENDMENTS, LAWS 1929.

AMENDMENTS, LAWS 1929—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Chapter 99, section 1.....	repealed 184	44	904
Chapter 115	amended 176	1	646
Chapter 115	amended 176	2	647
Chapter 135-1	repealed 180	125	791
Chapter 163, section 18.....	amended 111	1	279
Chapter 166	repealed 140	6	411
Chapter 202, section 1.....	repealed 180	125	791
Chapter 202, section 2.....	repealed 180	125	791

AMENDMENTS, LAWS 1931:

Chapter 27, section 2.....	amended 168	4	572
Chapter 46, section 2.....	amended 157	1	492
Chapter 113	amended 30	2	69
Chapter 134, section 4.....	amended 180	108	780
Chapter 134, section 7.....	amended 180	114	784
Chapter 140, section 1.....	repealed 184	44	904

AMENDMENTS, LAWS 1933:

Chapter 3	amended 176	1	646
Chapter 3	amended 176	2	647
Chapter 3, section 38.....	amended 124	1	371
Chapter 3, section 41.....	repealed 124	4	374
Chapter 3, section 42.....	amended 124	2	373
Chapter 3, section 43.....	amended 124	3	373
Chapter 29	repealed 182	29	863
Chapter 33	amended 30	4	71
Chapter 41, section 4.....	amended 111	1	279
Chapter 41, section 5.....	repealed 111	12	288
Chapter 41, section 6.....	amended 111	2	281
Chapter 41, section 8.....	amended 111	3	281
Chapter 41, Section 10.....	amended 111	4	282
Chapter 41, section 12.....	repealed 111	12	288
Chapter 41, section 14.....	amended 111	5	282
Chapter 41, section 17.....	amended 111	7	285
Chapter 41, section 18.....	repealed 111	12	288
Chapter 41, section 19.....	repealed 111	12	288
Chapter 41, section 20.....	repealed 111	12	288
Chapter 41, section 21.....	amended 111	8	287
Chapter 41, section 22.....	amended 111	9	287
Chapter 41, section 23.....	repealed 111	12	288
Chapter 42, section 4.....	repealed 43	2	115
Chapter 42, sections 11 to 18.....	repealed 93	2	229
Chapter 55, section 9.....	amended 182	30	863
Chapter 58, section 1.....	amended 109	1	269
Chapter 58, section 18.....	amended 109	2	271
Chapter 62	repealed 150	7	478
Chapter 79, section 1.....	repealed 5	2	14
Chapter 81, section 2.....	amended 132	1	393
Chapter 102, section 2.....	amended 106	1	259
Chapter 102, section 3.....	amended 106	2	259
Chapter 102, section 4.....	amended 106	3	260
Chapter 102, section 5.....	amended 106	4	261
Chapter 102, section 7.....	amended 106	5	261
Chapter 102, section 8.....	amended 106	6	262
Chapter 102, section 9.....	amended 106	7	262
Chapter 117, section 1.....	amended 126	2	377
Chapter 132, section 1.....	amended 39	8	109
Chapter 166, section 27.....	repealed 184	44	904
Chapter 166, except section 27.....	repealed 184	45	904
Chapter 168	repealed 111	12	288
Chapter 183	added 9	1	22
Chapter 183	added 9	2	23
Chapter 183	added 9	3	23

AMENDMENTS, REMINGTON'S COMPILED STATUTES.

AMENDMENTS, LAWS 1933—CONTINUED :	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Chapter 183, section 47.....	amended 171	1	592
Chapter 183, section 49.....	amended 171	2	594
Chapter 183, section 78.....	amended 171	4	597
Chapter 183, section 112.....	amended 171	5	598
AMENDMENTS, LAWS OF EXTRAORDINARY SESSION 1933 :			
Chapter 13, section 1.....	amended 7	1	17
Chapter 14, section 1.....	amended 94	1	229
Chapter 25, section 1.....	amended 157	1	492
Chapter 37, section 1.....	amended 11	1	26
Chapter 37, section 3.....	amended 11	2	27
Chapter 45, section 4.....	repealed 46	1	127
Chapter 50.....	repealed 141	17	423
Chapter 55, section 11.....	repealed 184	44	904
Chapter 55, except section 11.....	repealed 184	45	904
Chapter 62, section 3.....	amended 158	1	494
Chapter 62, section 16.....	amended 174	1	606
Chapter 62, section 23.....	renumbered 158	2	499
Chapter 62, section 24.....	added 158	3	503
Chapter 62, section 27.....	amended 174	3	610
Chapter 62, section 30.....	amended 174	4	614
Chapter 62, section 33.....	amended 174	5	614
Chapter 62, section 37.....	amended 174	6	617
Chapter 62, section 42.....	amended 158	4	504
Chapter 62, section 52.....	amended 174	7	617
Chapter 62, section 55.....	amended 174	8	618
Chapter 62, section 62.....	added 174	9	618
Chapter 62, section 69.....	amended 174	10	619
Chapter 62, section 70.....	amended 174	11	620
Chapter 62, section 71.....	amended 174	12	622
Chapter 62, section 72.....	amended 174	13	622
Chapter 62, section 76.....	repealed 13	1	30
Chapter 62, section 77.....	amended 13	2	30
Chapter 62, section 78.....	amended 80	1	186
Chapter 62, section 90.....	amended 174	14	623
Chapter 62, section 92.....	amended 174	15	624
Chapter 62, section 93.....	amended 174	16	625
AMENDMENTS, LAWS 1935 :			
Chapter 30.....	modified 79	1	185
AMENDMENTS, REMINGTON'S COMPILED STATUTES:			
Section 446.....	amended 22	1	56
Section 447.....	amended 22	1	56
Section 1118.....	amended 125	1	374
Section 2840.....	added 168	3	572
Section 2849.....	amended 168	4	572
Section 3008.....	amended 7	1	17
Section 3759.....	repealed 115	1	324
Section 4806.....	amended 15	1	32
Section 5147.....	repealed 5	2	14
Section 5152.....	repealed 5	2	14
Section 5185.....	amended 26	1	60
Section 5187.....	amended 26	2	60
Section 5189.....	amended 26	3	63
Section 5195.....	amended 26	4	63
Section 5309.....	amended 85	1	203
Section 7118.....	amended 88	1	218
Section 7119.....	amended 88	2	220
Section 7119.....	added 88	3	221
Section 7119.....	added 88	4	222
Section 7119.....	added 88	5	222
Section 7464.....	added 128	1	382
Section 7464.....	added 128	2	385

AMENDMENTS, REMINGTON'S COMPILED STATUTES.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
AMENDMENTS, REMINGTON'S COMPILED STATUTES—CONTINUED :			
Sections 7797a to 7823.....	repealed 115	1	324
Section 7827	repealed 115	1	324
Sections 7833 to 7843.....	repealed 115	1	324
Section 7852	repealed 55	2	143
Sections 7853 to 7859.....	repealed 115	1	324
Sections 7866 to 7895.....	repealed 115	1	324
Sections 7946 to 7982.....	repealed 115	1	324
Sections 7984 to 7986.....	repealed 115	1	324
Sections 7994 to 8008.....	repealed 115	1	324
Sections 8011 to 8015.....	repealed 115	1	324
Sections 8018 to 8039.....	repealed 115	1	324
Sections 8047 to 8051.....	repealed 115	1	324
Sections 8054 to 8068.....	repealed 115	1	324
Sections 8073 to 8076.....	repealed 115	1	324
Sections 8078 to 8094.....	repealed 115	1	324
Sections 8099 to 8107.....	repealed 115	1	324
Sections 8116 to 8119.....	repealed 115	1	324
Section 9329	repealed 115	1	324
Section 9330	repealed 115	1	324
Sections 9593 to 9600.....	repealed 115	1	324
Section 9871	repealed 18	16	43
Section 9872	repealed 18	16	43
Section 9873	repealed 18	16	43
Section 9874	repealed 18	16	43
Section 9875	repealed 18	16	43
Section 10030-1 to 25.....	repealed 112	30	304
AMENDMENTS, REMINGTON'S COMPILED STATUTES, 1927 SUPPLEMENT :			
Sections 3716 to 3748.....	repealed 171	5	598
Section 6766	amended 116	1	326
Section 7797-37	amended 57	1	144
Sections 7870 to 7870-1.....	repealed 115	1	324
Section 8003	repealed 115	1	324
Section 8005	repealed 115	1	324
Sections 8011-1 to 8011-8.....	repealed 115	1	324
Sections 8027-1 to 8027-12.....	repealed 115	1	324
Sections 8057-1 to 8057-2.....	repealed 115	1	324
Section 8061	repealed 115	1	324
Section 8066	repealed 115	1	324
Section 8103	repealed 115	1	324
Section 8133	repealed 115	1	324
AMENDMENTS, REMINGTON'S REVISED STATUTES :			
Section 582	amended 35	1	95
Section 1465	amended 180	123	790
Section 2195	repealed 114	9	319
Section 2278	repealed 114	9	319
Section 2281	repealed 114	9	319
Section 2282	repealed 114	9	319
Section 2424	amended 117	1	329
Section 2427	amended 117	2	329
Section 2818	amended 140	1	407
Section 2819	amended 140	2	408
Section 2825	amended 140	3	409
Section 2827	amended 140	4	410
Section 3229-2	repealed 43	2	115
Section 3244-1 to 3.....	repealed 93	2	229
Section 3245	repealed 93	2	229
Section 3245-1	repealed 93	2	229
Section 3246	repealed 93	2	229
Section 3246-1	repealed 93	2	229
Section 3253-1	repealed 93	2	229
Section 3381-3.....	added 10	1	24

AMENDMENTS, REMINGTON'S REVISED STATUTES.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
AMENDMENTS, REMINGTON'S REVISED STATUTES—CONTINUED:			
Section 4172	amended	33	1 93
Section 5102	repealed	89	1 224
Section 5103	repealed	89	1 224
Section 5139	repealed	20	7 55
Section 5274	amended	20	3 46
Section 5303	amended	20	4 49
Section 5306	amended	20	5 51
Section 5314	amended	20	6 53
Section 5539	amended	76	1 167
Section 5548	amended	139	1 404
Section 5549	amended	139	2 404
Section 5551	amended	139	3 406
Section 5558	amended	60	1 150
Section 5569	amended	45	1 122
Section 5572	amended	45	3 124
Section 6387d	amended	120	1 346
Section 6991	amended	157	1 492
Section 7306-16	amended	174	1 606
Section 7306-23	renumbered	158	2 499
Section 7306-24	added	158	3 503
Section 7306-27	amended	174	3 610
Section 7306-30	amended	174	4 614
Section 7306-33	amended	174	5 614
Section 7306-37	amended	174	6 617
Section 7306-52	amended	174	7 617
Section 7306-55	amended	174	8 618
Section 7306-62	added	174	9 618
Section 7306-69	amended	174	10 619
Section 7306-70	amended	174	11 620
Section 7306-71	amended	174	12 622
Section 7306-72	amended	174	13 622
Section 7306-76	repealed	13	1 30
Section 7306-77	amended	13	2 30
Section 7306-78	amended	80	1 186
Section 7306-90	amended	174	14 623
Section 7306-92	amended	174	15 624
Section 7306-93	amended	174	16 625
Section 7448	amended	101	1 249
Section 8226	repealed	119	21 345
Section 8246	repealed	119	21 345
Section 8307	repealed	169	15 586
Section 8308	repealed	169	15 586
Section 8309	repealed	169	15 586
Section 8310	repealed	169	15 586
Section 8311	repealed	169	15 586
Section 8312	repealed	169	15 586
Section 8327-1	amended	109	1 269
Section 8327-18	amended	109	2 271
Section 8839	amended	6	1 15
Section 9211	repealed	119	21 345
Section 9212	repealed	119	21 345
Section 9559	amended	39	1 100
Section 9562	amended	39	2 101
Section 9563	amended	39	3 102
Section 9565	amended	39	4 103
Section 9566	amended	39	5 105
Section 9567	amended	39	6 105
Section 9572	amended	39	7 107
Section 9573	amended	39	8 109
Section 9575	amended	39	9 110
Section 9576	amended	39	10 110
Section 9577	amended	39	11 111

AMENDMENTS, REMINGTON'S REVISED STATUTES.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
AMENDMENTS, REMINGTON'S REVISED STATUTES—CONTINUED:			
Section 9626	amended	162	1 539
Section 9707	amended	16	1 33
Section 10135	amended	98	4 241
Section 10136	amended	98	5 242
Section 10138	amended	98	6 242
Section 10141	amended	98	7 244
Section 10145	amended	98	8 245
Section 10237-1	repealed	114	9 319
Section 10237-2	repealed	114	9 319
Section 10238	repealed	114	9 319
Section 10239	repealed	114	9 319
Section 10247	repealed	114	9 319
Section 10248	repealed	114	9 319
Section 10249	repealed	114	9 319
Section 10280-6	repealed	114	9 319
Section 10280-10	repealed	114	9 319
Section 10280-11	repealed	114	9 319
Section 10280-12	repealed	114	9 319
Section 10280-15	repealed	114	9 319
Section 10280-16	repealed	114	9 319
Section 10329	amended	130	1 388
Section 10330	amended	130	2 391
Section 10332	repealed	130	4 391
Section 10760	amended	176	1 646
Section 10761	amended	176	2 647
Section 10803	repealed	114	9 319
Section 11201	amended	180	104 768
Section 11201-1	repealed	180	125 791
Section 11202	amended	180	106 770
Section 11202a	amended	180	108 780
Section 11203-2	repealed	180	125 791
Section 11205	amended	180	112 782
Section 11211	amended	180	113 783
Section 11211a	amended	180	114 784
Section 11217	amended	180	111 781
AMENDMENTS, PIERCE'S CODE:			
Section 287-1	repealed	93	2 229
Section 287-2	repealed	93	2 229
Section 287-3	repealed	93	2 229
Section 288	repealed	93	2 229
Section 288-1	repealed	93	2 229
Section 289	repealed	93	2 229
Section 289-1	repealed	93	2 229
Section 296-1	repealed	93	2 229
Section 939	amended	39	1 100
Section 942	amended	39	2 101
Section 943	amended	39	3 102
Section 945	amended	39	4 103
Section 946	amended	39	5 105
Section 947	amended	39	6 105
Section 952	amended	39	7 107
Section 953	amended	39	8 109
Section 955	amended	39	9 110
Section 955a	amended	39	10 110
Section 955b	amended	39	11 111
Section 4031	amended	6	1 15
Section 6349	repealed	55	1 143
AMENDMENTS, PIERCE'S 1921 CODE:			
Section 579a	repealed	115	1 325
Sections 3317 to 3321	repealed	115	1 325
Sections 3384 to 3398	repealed	115	1 325

AMENDMENTS, PIERCE'S 1926 CODE.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
AMENDMENTS, PIERCE'S 1921 CODE—CONTINUED:			
Sections 4486 to 4491.....	repealed	115	1 325
Sections 6335 to 6348.....	repealed	115	1 325
Sections 6350 to 6355.....	repealed	115	1 325
Sections 6356 to 6383.....	repealed	115	1 325
Section 6384.....	repealed	115	1 325
Section 6385.....	repealed	115	1 325
Sections 6387 to 6443.....	repealed	115	1 325
Sections 6447 to 6458.....	repealed	115	1 325
Sections 6486 to 6502.....	repealed	115	1 325
Section 6502a.....	repealed	115	1 325
Section 6502b.....	repealed	115	1 325
Section 6502c.....	repealed	115	1 325
Section 6502d.....	repealed	115	1 325
Section 6503-9.....	repealed	115	1 325
Section 6503-10.....	repealed	115	1 325
Section 6503-11.....	repealed	115	1 325
Section 6503-12.....	repealed	115	1 325
Section 6503-23.....	repealed	115	1 325
Section 6503-24.....	repealed	115	1 325
Section 6503-25.....	repealed	115	1 325
Section 6503-26.....	repealed	115	1 325
Section 6503-27.....	repealed	115	1 325
Section 6503-28.....	repealed	115	1 325
Section 6503-29.....	repealed	115	1 325
Section 6503-30.....	repealed	115	1 325
Section 6503-31.....	repealed	115	1 325
Section 6503-32.....	repealed	115	1 325
Section 6503-33.....	repealed	115	1 325
Section 6503-34.....	repealed	115	1 325
Section 6503-36.....	repealed	115	1 325
Section 6503-37.....	repealed	115	1 325
Section 6503-38.....	repealed	115	1 325
Section 6503-39.....	repealed	115	1 325
Section 6503-40.....	repealed	115	1 325
Section 6503-55.....	repealed	115	1 325
Sections 6504 to 6508.....	repealed	115	1 325
Sections 6513 to 6520.....	repealed	115	1 325
Section 6522-1.....	repealed	115	1 325
Sections 6667 to 6670.....	repealed	115	1 325
Sections 7112 to 7115.....	repealed	115	1 325
Section 7272.....	repealed	115	1 325
Section 7273.....	repealed	115	1 325
Sections 7673 to 7693.....	repealed	115	1 325

AMENDMENTS, PIERCE'S 1926 CODE:

Section 6356.....	repealed	115	1 325
Section 6366.....	repealed	115	1 325
Section 6369-1.....	repealed	115	1 325
Section 6383-1.....	repealed	115	1 325
Section 6383-2.....	repealed	115	1 325
Section 6383-3.....	repealed	115	1 325
Section 6394.....	repealed	115	1 325
Section 6495-1.....	repealed	115	1 325
Section 6495-2.....	repealed	115	1 325
Section 6495-3.....	repealed	115	1 325
Section 6495-4.....	repealed	115	1 325
Section 6495-5.....	repealed	115	1 325
Section 6495-6.....	repealed	115	1 325
Section 6495-7.....	repealed	115	1 325
Section 6495-8.....	repealed	115	1 325
Section 6495-9.....	repealed	115	1 325
Section 6495-10.....	repealed	115	1 325

AMENDMENTS, PIERCE'S 1926 CODE.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
AMENDMENTS, PIERCE'S 1926 CODE—CONTINUED:			
Section 6495-11	repealed 115	1	325
Section 6495-12	repealed 115	1	325
Section 6499	repealed 115	1	325
Section 6502	repealed 115	1	325
Section 6502b	repealed 115	1	325
Section 6502c	repealed 115	1	325
Section 6502d	repealed 115	1	325
Section 6503-22a	repealed 115	1	325
Section 6503-22b	repealed 115	1	325
Section 6503-27	repealed 115	1	325
Section 6503-32	repealed 115	1	325
Section 6522-1	repealed 115	1	325
Section 6522-2	repealed 115	1	325
Section 6522-3	repealed 115	1	325
Section 6522-4	repealed 115	1	325
Section 6522-5	repealed 115	1	325
Section 6522-6	repealed 115	1	325
Section 6522-7	repealed 115	1	325
Section 6522-8	repealed 115	1	325
Section 6522-9	repealed 115	1	325
Section 6522-10	repealed 115	1	325
Section 6522-11	repealed 115	1	325
Section 7686	repealed 115	1	325
Section 7687	repealed 115	1	325

GENERAL INDEX

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
ACCIDENT FUND, investment of	90	1	224
Appropriation for	175	2	635
ACTIONS (see CIVIL and CRIMINAL).			
ADAMS FUND, abolished.....	71	3	162
ADMINISTRATIVE CODE: (see also specific titles)			
Departments,			
abolished,			
business control, dept. of.....	176	23	656
efficiency, dept. of.....	176	23	656
emergency relief administration.....	176	23	656
created,			
agriculture, dept. of.....	176	2	647
conservation and development, dept. of.....	176	2	647
finance, budget and business, dept. of.....	176	2	647
fisheries, dept. of.....	176	2	647
game, dept. of.....	176	2	647
health, dept. of.....	176	2	647
highways, dept. of.....	176	2	647
labor and industries, dept. of.....	176	2	647
licenses, dept. of.....	176	2	647
public service, dept. of.....	176	2	647
public welfare, dept. of.....	176	2	647
ADMINISTRATIVE COMMITTEES (see under specific titles).			
ADMINISTRATORS (See, also, REVENUE ACT):			
Powers of	113	4	306
ADMISSIONS TAX (See REVENUE ACT).....	180	44	733
ADOPTION (see CHILDREN).			
AGRICULTURAL ADJUSTMENT ACT:			
Administration expenses not to exceed license receipts.....	78	15	182
Adopting provisions of national agricultural act.....	78	2	172
"Agricultural commodity" defined.....	78	17	183
"Agricultural product" defined.....	78	17	183
Appropriation	78	16	182
Contracts, restrictions	78	5	176
Courts, jurisdiction of.....	78	6	176
"Director" defined	78	4	174
Director of Agriculture,			
licenses, to issue.....	78	8	179
revoke or suspend.....	78	9	179
regulations	78	7	176
report to, by person handling agricultural products.....	78	14	181
Expiration of act.....	78	23	185
"Governor" defined	78	4	174
Grower or producer defined.....	78	18	183
Handler defined	78	18	183
"Handling" defined	78	4	174
"License" defined	78	4	175
License,			
fee	78	15	182
required	78	13	181
revocation or suspension.....	78	9	179
procedure	78	10	180
review by certiorari in superior court.....	78	11	180
"Marketing agreements" defined.....	78	4	174

AGRICULTURAL ADJUSTMENT ACT.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
AGRICULTURAL ADJUSTMENT ACT—CONTINUED:			
Marketing agreements	78	2	172
approval of, by governor.....	78	12	181
filed in office of secretary of state.....	78	12	181
assessments	78	2	172
committees to administer.....	78	3	173
hearings on	78	2	172
petition for	78	7	177
rules and regulations.....	78	7	176
termination of	78	1	178
violation of	78	6	176
prosecution	78	6	176
venue	78	6	176
"National agricultural adjustment act" defined.....	78	4	174
Partial invalidity	78	21	184
"Person" defined	78	4	174
Prior act	78	19	183
Processor defined	78	18	183
Retailer defined	78	18	183
Rules and regulations.....	78	7	176
prior act rules, adoption of.....	78	19	184
"Secretary" defined	78	4	174
Standards of fair competition.....	78	5	175
Termination of act.....	78	23	185
"Welcome wagon service".....	78	19	184
Wholesaler defined	78	18	183
"Written" defined	78	4	175
AGRICULTURAL COLLEGE CURRENT FUND, abolishment of...	74	3	165
AGRICULTURAL COLLEGE PERMANENT FUND, investment of	76	1	167
AGRICULTURE:			
Agricultural and vegetable seeds,			
appropriation	140	5	411
attorney general to prosecute violations.....	140	3	410
director of agriculture,			
inspection of seeds.....	140	3	409
license to sell.....	140	4	410
Appropriations	75	2	642
bovine tuberculosis eradication.....	183	2	871
brands, livestock	156	12	491
office	183	2	871
from commission merchants' fund.....	183	2	871
from grain and hay inspection fund.....	183	2	871
seeds, agricultural and vegetable, inspection of.....	140	5	411
state fair, Washington.....	183	2	871
Brands, livestock	156	1	487
Capper-Ketcham fund abolished.....	63	3	153
Commodities (see AGRICULTURAL ADJUSTMENT ACT).			
Dairy and livestock, division of,			
brands	156	1	487
Federal co-operative agricultural extension fund established...	63	1	153
Federal experiment station fund created.....	71	1	161
Grain and hay inspection.....	157	1	492
Horticulture (see HORTICULTURE).			
Reclamation of agricultural lands (see RECLAMATION).			
Smith-Lever fund abolished.....	63	3	153
State fair fund abolished.....	61	1	151
Tax exemptions (see REVENUE ACT).			
AIRPLANE COMPANIES, taxing of.....	123	8	364
AIRPLANE TRANSPORTATION:			
Public utilities tax (see REVENUE ACT).			
ALASKA-YUKON-PACIFIC EXPOSITION FUND, abolishment of..	73	3	164

APPROPRIATIONS.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
ALASKA-YUKON-PACIFIC GUARANTEED INTEREST FUND, abolition of	65	3	155
ALIENS (see REVENUE ACT).			
ALLERT, LOUIS, relief appropriation.....	175	2	638
ALLOCATION OF REVENUE (See REVENUE ACT).....	180	211	846
AMERICAN THREAD CO., relief appropriation.....	175	2	630
ANIMALS:			
Bovine tuberculosis eradication, appropriation for.....	183	2	871
Brands, livestock	156	12	487
Dogs, tax on.....	95	1	230
Furbearing animals, license to hunt and trap.....	124	1	371
Game animals, license to hunt and trap.....	124	1	371
Predatory, bounties on.....	59	6	149
Who may hunt without license.....	124	1	372
Wild animals, bounties on.....	59	6	149
ANNUITIES (see REVENUE ACT).			
APPROPRIATIONS:			
Accident and reserve funds, investment.....	175	2	635
Agricultural adjustment act.....	78	16	182
Agriculture	175	2	642
eradication of bovine tuberculosis.....	183	2	871
livestock brands act.....	156	12	491
office	183	2	871
from commission merchants' fund.....	183	2	871
from grain and hay inspection fund.....	183	2	871
seeds, agricultural and vegetable, inspection of.....	140	5	411
state fair, Washington.....	183	2	871
Allert, Louis, relief.....	175	2	638
American Thread Company, The, relief.....	175	2	630
Animals,			
bounties on predatory.....	59	6	149
brands, livestock	156	12	491
Archives	183	2	876
Armories (see Military Dept., this title).			
Athletic commission, state.....	183	2	869
Attorney general	183	2	868
court costs	183	2	868
litigation	175	2	642
Oregon vs. Washington case, court costs and expenses.....	175	2	642
Session Laws, indexing.....	183	2	868
Associated Oil Company,			
gasoline furnished highways department.....	175	2	638
supplies furnished state parks commission.....	175	2	640
Association of superior court judges.....	183	2	869
deficiency	175	2	628
Auditor, state,			
biennial report, printing of, deficiency.....	175	2	627
emergency unemployment relief, audit of.....	175	2	641
highways, dept. of, audit of.....	144	11	437
liquor control board, Washington state, audit of.....	175	2	643
motor vehicle fund, disposition of.....	175	2	642
municipal corporations, division of.....	183	2	868
office	183	2	868
deficiency	175	2	627
from motor vehicle fund.....	183	2	868
repairs	183	2	880
printing,			
biennial report, deficiency.....	175	2	627
special	183	2	868
public welfare, department of, audit of.....	175	2	641
Automobiles, personal, used by state employees.....	183	2	867

APPROPRIATIONS.

APPROPRIATIONS—CONTINUED:	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Bailey, Joe, administrator of estate of, judgment.....	175	2	635
Bailey, W. P., and Kate Bailey, relief.....	175	2	638
Banking, division of.....	183	2	875
Barden, Roy N., relief.....	175	2	631
Bellingham, City of, local improvement districts, lot 37, block 4, Squalicum Park Plat.....	175	2	636
number 875	175	2	644
Bellingham State Normal School.....	183	2	878
athletic field, new.....	183	2	882
dormitory funds, reimbursement.....	183	2	878
physical education building and equipment.....	183	2	882
replacement roof on main building.....	183	2	882
Bennett, J. S. L., relief.....	175	2	633
Benton County, Sunnyside irrigation district.....	175	2	644
Yakima-Benton irrigation district.....	175	2	644
Berkenfeld, Frank, relief.....	175	2	632
Best, William E., relief.....	175	2	633
Blind, state school for (see state school for blind, this title).			
Blind students	154	2	485
Bonds, 1933, general obligation.....	183	2	879
Bounties on predatory animals.....	59	6	149
Boyd, Anna C., relief.....	175	2	630
Brands, livestock	156	12	491
Bremerton toll bridge, purchase of.....	148	1	473
Bridges, Bremerton toll bridge, purchase of.....	148	1	473
Columbia slough bridge in Wahkiakum County.....	147	1	472
Brys, Frank J., relief.....	175	2	634
Buck, Gene, judgment.....	175	2	635
Bucknor, Dr. H. T., relief.....	175	2	640
Budget, division of.....	183	2	875
Burger, Guy A., relief.....	175	2	631
Business control, dept. of (see dept. of finance, budget and business, this title).			
Canal commission	175	2	643
Capitol buildings and grounds.....	183	2	875
deficiency	175	2	628
Capitol building construction fund.....	183	2	879
	92	1	227
Capitol committee, state.....	183	2	869
appraisalment and sale of lands and timber, deficiency for..	175	2	628
liquor board office building, Washington state.....	146	1	471
portrait of the Honorable Roland H. Hartley.....	183	2	869
shorelands, purchase of.....	183	2	880
soldiers' monument, for completion of.....	183	2	880
base of	183	2	880
"Capital outlay" defined.....	183	2	866
Carr, Marie, judgment.....	175	2	635
Cascade Truck Company, judgment.....	175	2	639
Charles H. Lilly Company, The, relief.....	175	2	631
Cheney State Normal School.....	183	2	878
dormitory funds, reimbursement.....	183	2	878
training school building and equipment.....	183	2	882
underground heating line conduit system.....	183	2	882
Child welfare, division of.....	183	2	877
deficiency	175	2	628
Close, Mrs. Whitney C., relief.....	175	2	634
Collins, Angie B., relief.....	175	2	633
Colyear Motor Sales Company, relief.....	175	2	638
Columbia Basin Commission.....	183	2	689

APPROPRIATIONS.

APPROPRIATIONS—CONTINUED:	Ch.	Sec.	Page
Conservation and development, dept. of.....	183	2	872
flood control	159	21	510
flood control, preliminary expenses, etc.....	163	5	541
flood control projects.....	164	4	546
forestry division	183	2	872
emergency fire fighting.....	183	2	872
reclamation division	183	2	872
diking and drainage district bonds, purchase of.....	183	2	872
geological survey	183	2	872
hydrographical survey	183	2	872
irrigation district bonds, purchase of.....	183	2	872
topographical survey	183	2	872
Washington vs. Oregon case.....	175	2	641
Constitutional amendments, printing of.....	24	1	58
Corey, W. L., relief.....	175	2	631
Cost bills, criminal.....	183	2	879
Costello, Lewis, relief.....	175	2	634
Coupon books, appropriations not to be expended for.....	183	2	866
Court costs in insanity cases.....	183	2	879
Cowlitz County, diking districts Nos. 5, 11, 15.....	175	2	644
Criminal cost bills.....	183	2	879
Cugini, Alex, judgment.....	175	2	639
Current school fund, to carry out provisions of Sec. 4935 Rem.			
Comp. Stat.	183	2	879
Custodial school, state.....	183	2	875
Deaf, state school for (see state school for deaf, this title).			
Deception Pass Park, addition to.....	175	2	645
Delaney, Walter, relief.....	175	2	634
Diebert, Ben, relief.....	175	2	640
Disabled American Veterans of the World War, relief of.....	38	2	99
Dudley, A. S., relief.....	175	2	631
Duryee, Dr. A. P., relief.....	172	2	632
Eastern state hospital.....	183	2	876
deficiency	23	2	57
Education, state board of (see also public instruction, this title)	183	2	870
Education, state board of vocational.....	183	2	870
to secure Federal vocational rehabilitation fund.....	183	2	870
Efficiency, dept. of (see dept. of finance, budget and business, this title).			
Eikenbary, Dr. C. F., relief.....	175	2	640
Eilermann, Elizabeth, administrator of estate of, judgment....	175	2	635
Electors, presidential	183	2	879
Ellensburg State Normal School.....	183	2	878
dormitory funds, reimbursement of.....	183	2	878
furnishings in auditorium.....	183	2	882
metal book stacks in library.....	183	2	882
shops, class room and auditorium.....	183	2	882
Emergency unemployment relief.....	118	13	335
audit of	175	2	641
reappropriation	118	14	335
Engineers' registration act, professional.....	167	17	569
Equalization, state board of.....	183	2	870
deficiency	175	2	628
Erickson, Charles E., estate of, relief.....	175	2	630
Everett Trust & Savings Bank, judgment.....	175	2	635
Fairweather, Dorothy, relief.....	175	2	640
Federal aid road construction.....	144	4	435
Ferguson, Inez, relief.....	175	2	639
.....	183	2	872
Finance, budget and business, dept. of.....	118	13	335
.....		14	
archives	183	2	876

APPROPRIATIONS.

APPROPRIATIONS—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Finance, budget and business, dept. of,			
auditor's office,			
awnings replaced	183	2	880
permanent partition	183	2	880
banking, division of.....	183	2	875
blind, state school for (see state school for blind, this title).			
budget, division of.....	183	2	875
capitol building and grounds.....	183	2	875
deficiency	175	2	628
capitol building construction fund.....	183	2	879
	92	1	227
child welfare, division of.....	183	2	877
deficiency	175	2	628
creating revolving fund for purchase of supplies.....	175	2	637
custodial school, state.....	183	2	875
chapel and school rooms, laundry alterations.....	183	2	881
dormitories for working crews.....	183	2	881
deaf, state school for (see state school for deaf, this title).			
Eastern state hospital.....	183	2	876
barns and sheds.....	183	2	881
employees' dormitories	183	2	881
grading and paving entrance gates.....	183	2	881
operations	23	2	57
receiving and observation wards, for completion of...	183	2	881
ward buildings, remodeling and alterations.....	183	2	881
governor's mansion,			
light fixtures, replacement of.....	183	2	880
repairs and furnishings.....	183	2	880
industrial operations.....	183	2	876
from reformatory revolving fund.....	183	2	876
legislative building,			
interior painting	183	2	880
repairs and furnishings.....	183	2	880
narcotic farm colony, state.....	175	2	643
northern state hospital.....	183	2	876
operations	23	2	57
receiving wards, alterations and equipment.....	183	2	881
parole, transportation and deportation, depts. of.....	183	2	876
sentencing and paroling.....	183	2	876
penitentiary, Washington state.....	183	2	876
boilers, moving and installation.....	183	2	881
deficiency	175	2	629
extension of inmates' dining room, kitchen, cold stor-			
age and chapel.....	183	2	881
wall inclosing new power house.....	183	2	881
water tank, foundation and piping.....	183	2	881
public institutions, dept. of.....	183	2	875
public welfare, dept. of.....	118	{ 13 }	335
		{ 14 }	
child welfare, division of.....	183	2	877
deficiency	175	2	628
purchasing, division of.....	183	2	875
reformatory, Washington state.....	183	2	876
wall around inner court.....	183	2	881
revolving fund for purchase of supplies.....	175	2	637
savings and loan association, division of.....	183	2	875
soldiers' home and colony, state.....	183	2	877
barracks and employees' dormitories.....	183	2	881
power house equipment.....	183	2	881
state school for blind.....	183	2	876
boiler house, boiler and equipment.....	183	2	881

APPROPRIATIONS.

APPROPRIATIONS—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Finance, budget and business, dept. of,			
state school for blind,			
dormitory, class rooms and alterations.....	183	2	881
drilling well, for.....	175	2	637
state school for deaf.....	183	2	876
drilling of well, for.....	175	2	637
state school for girls.....	183	2	876
Temple of Justice, rugs, carpets and drapes.....	183	2	880
training school, state.....	183	2	880
treasurer, state, audit of.....	183	2	867
Veterans' Home, Washington.....	183	2	877
auxiliary well, equipment, tank and pipes.....	183	2	881
fire proof building.....	183	2	881
Western state hospital.....	183	2	877
operations.....	23	2	57
capital outlays, etc.....	183	2	881
Finance committee, state (see state finance committee, this title).			
Finely, Stuart, relief.....	175	2	634
Firemen's relief and compensation funds, volunteer.....	175	2	643
Firemen's relief and pension funds.....	175	2	643
Firestone Tire & Rubber Co., relief.....	175	2	637
Fisheries, dept. of.....	183	2	872
bounties on seals, deficiency.....	175	2	641
capital outlay.....	183	2	880
deficiency.....	175	2	629
egg taking operations, new.....	183	2	872
from Lewis river hatchery fund.....	183	2	873
industrial pollution studies.....	183	2	873
oyster reserves protection.....	183	2	873
oyster sanitation studies.....	183	2	873
research work.....	183	2	872
salmon hatcheries, repairs.....	175	2	641
Flood control.....	159	21	510
Flood control, preliminary expenses.....	163	5	541
Flood control projects.....	164	4	546
Ford, Fred J., relief.....	175	2	631
Fore, G. B., relief.....	175	2	640
Forestry, division.....	183	2	872
Forest reserve fund,			
federal government moneys, distribution of.....	183	2	879
Fox & Co., Inc., judgment.....	175	2	641
Frank, John, relief.....	175	2	640
Frederick & Nelson, relief.....	175	2	630
Fuller & Co., W. P., relief.....	175	2	630
Game, dept. of.....	183	2	873
capital outlay.....	183	2	880
Gear, Mrs. Floyd, relief.....	175	2	637
General obligation bonds of 1933,			
bond retirement and interest.....	183	2	879
emergency relief fund.....	183	2	879
Gillick, J. T., relief.....	175	2	631
Girls, state school for (see dept. of finance, budget and business, this title).			
Gorsek, Jacob and Theresa, judgment.....	175	2	639
Goss, A. S., relief.....	175	2	638
Governor.....	183	2	867
extradition expenses.....	183	2	867
investigation and emergency.....	183	2	867
mansion.....	183	2	867
repairs.....	183	2	880
office.....	183	2	867
warrants, emergency.....	183	2	867

APPROPRIATIONS.

APPROPRIATIONS—CONTINUED :	Ch.	Sec.	Page
Grady, Thomas E., relief.....	175	2	632
Grays Harbor County, drainage district No. 4.....	175	2	644
Grigg, Dr. L. A., relief.....	175	2	640
Hall, Harvey, relief.....	175	2	639
Hallett, Mrs. George E., relief.....	175	2	634
Hambach, A., relief.....	175	2	633
Harbor improvement fund, distribution in accordance with chapters 168, 169 and 170, Laws 1913.....	183	2	879
Health, dept. of.....	183	2	873
deficiency.....	175	2	628
Highway costs commission.....	184	44	904
Highways, dept. of, audit of books.....	144	11	437
bridges, Bremerton toll bridge.....	148	1	473
Columbia slough bridge in Wahkiakum County.....	147	1	472
capital outlays.....	183	2	882
district offices.....	144	2	435
emergencies.....	144	7	436
equipment fund, highway.....	144	10	436
capital outlay.....	183	2	880
federal aid road act, to carry out provisions of.....	144	4	435
fund, highway equipment.....	144	2	435
capital outlay.....	183	2	880
office.....	144	1	434
district.....	144	2	435
primary roads, location, etc.....	144	3	435
maintenance.....	144	5	435
special.....	144	6	435
reappropriation.....	152	1	479
reappropriation.....	152	1	479
secondary roads and city streets, location, etc.....	144	8	436
reappropriation.....	152	1	479
supervision of expenditures, for.....	144	9	436
Hilen, A. H., relief.....	175	2	632
Historical society, Washington state (see Washington state historical society, this title).....	175	2	637
Hoberecht, Fred, relief.....	175	2	639
Hodge, Walter H., relief.....	175	2	634
Hooper, C. Pat, relief.....	175	2	634
Hopkins, Herbert, relief.....	175	2	634
Hughes, Dan E., relief.....	175	2	633
Hunt, C. C., relief.....	175	2	640
Income tax act (see PERSONAL NET INCOME TAX).....	183	2	874
Inheritance tax and escheat division.....	24	1	58
Initiative and referendum measures, printing of.....	175	2	631
Inland Empire Dairy, relief.....	183	2	879
Insanity cases, court costs.....	183	2	869
Insurance commissioner.....	175	2	628
deficiency.....	175	2	643
to carry out provisions of chapter 88, Laws 1935.....	175	2	637
International Harvester Co., relief.....	175	2	644
Island County, drainage district No. 3.....	175	2	632
Isted, Thomas, administrator of estate of.....	175	2	632
Inveen, Norris E., and E. J. Rohrback, relief.....	175	2	634
Jackson, J. F., relief.....	175	2	634
Jarger, George, relief.....	175	2	631
Jeffers, Vibert, relief.....	175	2	644
Jefferson County, drainage district No. 1.....	175	2	631
John, Jim, relief.....	175	2	

APPROPRIATIONS.

APPROPRIATIONS—CONTINUED :	Ch.	Sec.	Page
Judges,			
superior court	183	2	869
association of	183	2	869
deficiency	175	2	628
deficiency	175	2	628
deficiency	175	2	636
supreme court	183	2	869
Judgments,			
Brown v. State	175	2	635
Buck v. State	175	2	635
Cascade Truck Co. v. State	175	2	639
Cugini v. State	175	2	639
Denny Creek Mountain Lodge v. State	175	2	639
Everett Trust & Savings Co. v. State	175	2	635
Gleason v. Willmore	175	2	635
Gorsek v. State	175	2	639
Kern & Kibbe v. State	175	2	635
Moriarty, Adm. v. State	175	2	635
Pacific States Construction Co. v. State	175	2	639
State v. Marie Carr	175	2	635
State v. William Vaughn	175	2	635
Territory of Alaska and A. J. Stockman, Adm. v. State	175	2	635
Union Iron Works v. State	175	2	635
U. S. Fidelity & Guaranty Co. v. State	175	2	639
Judicial council	183	2	870
Kahl, Ora, relief	175	2	630
Keith, George W., relief	175	2	638
Kelly Springfield Tire Co., relief	175	2	637
Kern & Kibbe, judgment	175	2	635
King County,			
Donahue road assessment	175	2	645
local improvement assessments,			
commercial waterway districts 1 and 2	175	2	645
drainage districts 1 and 6	175	2	645
water district No. 14	175	2	645
treasurer of, relief	175	2	632
Kitsap County, Donahue road assessment	175	2	645
Kittitas County, Kittitas reclamation district	175	2	644
Knoulton, Ora K., relief	175	2	632
Knutson, Fred, relief	175	2	633
Labor and industries, dept. of	183	2	873
claims, awards, etc.	183	2	873
deficiency	175	2	629
from accident fund	183	2	873
from medical aid fund	183	2	873
Ladies of the Grand Army of the Republic home	175	2	631
Law examiners, state board of	183	2	871
deficiency	175	2	632
Law commission, uniform	175	2	632
Law library	183	2	871
Laws, Session (See also Legislative Expense, this title).			
indexing	183	2	868
temporary publication	14	1	31
Legislative expense	3	1	11
additional	40	1	112
deficiency, extraordinary session	175	2	628
Journals, Senate and House, indexing	183	2	869
Journals, Senate, House, Session Laws and documents, 24th			
Session, printing, indexing, binding and editing	183	2	869
printing	4	1	12
additional	41	1	113

APPROPRIATIONS.

APPROPRIATIONS—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Legislative expense,			
senate group photograph for 1933.....	175	1	631
session laws, temporary publication.....	14	1	31
Lewis County current expense fund warrants, holders of, relief	175	2	633
Library, state.....	183	2	868
articles of historical interest, to preserve.....	175	2	635
deficiency.....	175	2	627
Library, state law.....	183	2	871
Licenses, dept. of.....	183	2	874
deficiency.....	21	1	55
deficiency.....	175	2	629
from motor vehicle fund.....	183	2	874
fuel oil tax, for collection of, under chapter 180, Laws 1935	180	214	848
liquid fuel tax refunds.....	183	2	874
sales tax, collection on fuel oil.....	180	214	848
securities; regulation of sales.....	97	1	234
Lieutenant governor.....	183	2	867
Lilly Co., The Chas. H., relief.....	175	2	631
Liquor control board, state,			
audit of.....	175	2	643
office building.....	146	1	471
Lloyd, George B., relief.....	175	2	632
Luce, Herbert H., relief.....	175	2	634
Lyons, Frank, administrator of estate of, judgment.....	175	2	634
Mangis, Frank H., relief.....	175	2	638
Marriott, H. M., relief.....	175	2	638
Martin, Ray, relief.....	175	2	631
McCroskey, James, relief.....	175	2	638
Meyer, Jeanette C., relief.....	175	2	631
Meyers, Al, relief.....	175	2	634
Millersylvania park.....	183	2	871
Military department.....	183	2	878
armories, major repairs and betterment.....	183	2	882
deficiency.....	175	2	629
emergency protection deficiency.....	175	2	629
Millington, Dr. William A., relief.....	175	2	632
Moceri, S. A., relief.....	175	2	638
Motor vehicle transportation regulation (see also dept. of public service, this title).....	184	42	903
Mount Vernon, city of, local improvement assessments.....	175	2	636
Municipal corporations, division of.....	183	2	868
Narcotic farm colony, state.....	175	2	643
National guard, Washington.....	161	1	539
Nicholson, Ben L., relief.....	175	2	630
Normal schools,			
Bellingham Normal School (see Bellingham Normal School).			
Cheney Normal School (see Cheney Normal School).			
dormitory funds, reimbursement of.....	183	2	878
Ellensburg Normal School (see Ellensburg Normal School).			
North Beach Astoria Transit Co., relief.....	175	2	637
North Coast Chemical and Soap Works,			
fixtures furnished highways dept.....	175	2	637
supplies furnished Washington Veterans' Home.....	175	2	630
supplies furnished Western State Hospital.....	175	2	630
Northern Pacific Ry. Co., relief.....	175	2	638
Northern State Hospital.....	183	2	876
operations.....	23	2	57
receiving wards, alterations and equipment.....	183	2	881
Northwestern Construction Co., relief.....	175	2	639
Nursery stock,			
lease or purchase of lands for growing of.....	173	2	605
Offices and officers,			
employees, subsistence and lodging.....	183	2	866

APPROPRIATIONS.

APPROPRIATIONS—CONTINUED :

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Okanogan County,			
Whitestone reclamation district.....	175	2	644
Wolf Creek reclamation district.....	175	2	644
Old age pension.....	182	28	863
fund, distribution in accordance with chapter 29 and 55, Laws 1933.....	183	2	879
“Operations” defined.....	183	2	866
Pacific County, diking district No. 1.....	175	2	644
Pacific Tel. & Tel. Co., relief.....	175	2	637
Pacific States Construction Co., judgment.....	175	2	639
Parks committee, state.....	183	2	871
Deception Pass state park, additions to.....	175	2	645
Millersylvania park.....	183	2	871
Rosario state park.....	183	2	880
Parole, transportation and deportation depts.....	183	2	876
Patrol, Washington state (see state patrol, this title).			
Pharmacy act, to carry out provisions of.....	98	13	246
Pend Oreille County, diking district No. 2.....	175	2	644
Penitentiary, Washington state.....	183	2	876
boilers, moving and installing.....	183	2	881
deficiency.....	17	2	35
deficiency.....	175	2	629
extension of inmates dining room, kitchen, cold storage and chapel.....	183	2	881
wall inclosing new power house.....	183	2	881
water tank, foundation and piping.....	183	2	881
Perkins, Charles N., relief.....	175	2	640
Personal net income,			
administration.....	178	68	703
refunds.....	178	69	704
Peterson, Alma, relief.....	175	2	632
Pilotage commissioners, board of, expenses.....	18	12	42
Pierce County, Donahue road assessment.....	175	2	645
Planning council, Washington state.....	183	2	871
deficiency.....	175	2	628
printing of maps and publications.....	175	2	643
Port Orchard, city of, relief.....	175	2	639
Presidential electors.....	183	2	879
Providence Hospital, relief.....	175	2	632
Public instruction, supt. of (see also Education, this title)....	183	2	868
library, state.....	183	2	871
articles of historical interest, to preserve.....	175	2	635
deficiency.....	175	2	627
Washington state manual, to publish.....	183	2	868
Public lands, commissioner of.....	183	2	868
crushing storm damaged and fire killed timber; and survey and platting of Quilayute Harbor.....	175	2	642
deficiency.....	25	1	59
survey of tidelands, deficiency.....	175	2	628
Public Service, dept. of.....	175	2	645
{	183	2	874
motor vehicles, regulation of.....	175	2	645
motor vehicle regulation.....	183	2	874
motor vehicle transportation regulation.....	184	42	903
special investigations and valuations.....	183	2	874
Public welfare.....	118	13	335
{		14	
audit of.....	175	2	641
child welfare, division of.....	183	2	877
deficiency.....	175	2	628
Purchasing, division of.....	183	2	875
Raley, Virgil, relief.....	175	2	637

APPROPRIATIONS.

APPROPRIATIONS—CONTINUED:	Ch.	Sec.	Page
Real estate director.....	175	2	642
Reclamation, division of (see dept. of conservation and develop- ment, this title).			
Reeploeg, Chris, relief.....	175	2	633
Reformatory, Washington state (see dept. of finance, budget, and business, this title).			
Revenue act (see taxation, this title).			
Rexall Drug Co., The, relief.....	175	2	640
Ripley, May, relief.....	175	2	634
Roald, Karl, administrator of estate of, relief.....	175	2	633
Robinson Sales Corp., relief.....	175	2	638
Rohrback, E. J. and Norris E. Inveen, relief.....	175	2	632
Romano Engineering Co., L., relief.....	175	2	638
Rosario state park.....	183	2	880
Ross, George W., relief.....	175	2	630
Ross, William, relief.....	175	2	645
Ross, Dr. W. L., relief.....	175	2	640
Rowland, Dix H., relief.....	175	2	632
"Salaries and wages" defined.....	183	2	866
Sales tax act (see taxation, this title).			
Savings and Loan Associations, division of.....	183	2	875
deficiency.....	175	2	628
Scheyer, Dr. Frederick L., relief.....	175	2	640
Schofield, Esther Rose, relief.....	175	2	632
Scrip books, appropriations not to be expended for.....	183	2	866
Seattle, city of,			
assessments levied by city.....	175	2	637
local improvement district assessments.....	175	2	636
local improvement assessments, L. I. D.....	175	2	643
Seattle, port district of port of, local improvement assessments.	175	2	636
Seeds, inspection of agricultural and vegetable.....	140	5	411
Secretary of state.....	183	2	867
bureau of statistics.....	183	2	867
constitutional amendments, deficiency for printing.....	24	1	58
deficiency.....	175	2	627
initiative, referendum and constitutional amendments, print- ing.....	183	2	867
deficiency.....	24	1	58
Session laws,			
indexing.....	183	2	868
temporary publication.....	14	1	31
Shell Oil Co., relief.....	175	2	638
Shelton, William, relief.....	175	2	639
Shrewsbury, D. P., relief.....	175	2	639
Skagit county,			
diking districts Nos. 1, 5, 14 and 15.....	175	2	644
Donahue road assessment.....	175	2	645
drainage district No. 15.....	175	2	644
Slocum, Dr. Samuel C., relief.....	175	2	640
Smalley, A. L., estate of, relief.....	175	2	634
Snohomish County, diking improvement district No. 5.....	175	2	644
Soldiers' home and colony (see dept. of finance, budget and business, this title).			
Spanish War Veterans' graves, care of.....	183	2	879
Spokane, city of, local improvement assessments.....	175	2	643
Spokane County, Spokane Valley irrigation district No. 10....	175	2	644
Standard Brands of California, relief.....	175	2	631
Standard Oil Co., relief.....	175	2	638
Star Brewing Co., relief.....	175	2	638
State athletic commission.....	183	2	869
State board of law examiners, relief.....	183	2	871
deficiency.....	175	2	632

APPROPRIATIONS.

APPROPRIATIONS—CONTINUED:	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
State college, Washington.....	183	2	877
class room, laboratory and gymnasium building.....	183	2	882
deficiency	175	2	630
emergency	186	1	907
equipping and furnishing new science and chemistry bldg..	183	2	882
power plant, etc., reappropriation.....	175	2	642
soil survey, Kittitas County.....	175	2	636
State employees,			
automobiles, use of personal.....	183	2	867
traveling expenses.....	183	2	866
State fair.....	183	2	871
State finance committee.....	183	2	870
accident and reserve funds, investment.....	175	2	635
emergency relief fund, investment.....	175	2	635
permanent school fund, investment.....	175	2	635
State institutions (see dept. of finance, budget and business, this title).			
State library (see Library, this title).			
State patrol, Washington.....	183	2	875
deficiency	175	2	629
from motor vehicle fund.....	183	2	875
State training school.....	183	2	877
Stevens County, Fruitland Irrigation district.....	175	2	644
Stubblefield, Harry W., relief.....	175	2	631
Superintendent of public instruction (see public instruction, this title).			
Superior court judges.....	183	2	869
association of.....	183	2	869
deficiency	175	2	628
deficiency	175	2	628
deficiency	175	2	636
Supreme court judges.....	183	2	869
Supreme court reporter.....	183	2	869
Swanson, Elof, relief.....	175	2	640
Tacoma, city of, local improvement assessments.....	175	2	643
Talus, Martin, relief.....	175	2	640
Tax commission.....	183	2	874
business and occupational tax.....	183	2	874
deficiency	175	2	628
income tax,			
refunds etc.....	178	69	704
to carry out provisions of act.....	178	68	703
inheritance tax and escheat division.....	183	2	874
judgments, payment of.....	183	2	875
revenue act,			
licenses, to director of.....	180	214	848
to carry out provisions of act.....	180	213	848
to refund taxes.....	180	214	848
special investigation and valuations.....	183	2	874
Taylor, Mrs. Lulu, relief.....	175	2	631
Teachers' retirement fund.....	183	2	870
annuities, awards and refunds, payment of.....	183	2	870
Temple of Justice, furnishings.....	183	2	880
Texas Co., The, relief.....	175	2	630
Tieton Water Users Ass'n, relief.....	175	2	632
Training school, state.....	183	2	877
Transport Co., relief.....	175	2	637
Treasurer of King County, relief.....	175	2	632
Treasurer, state.....	183	2	867
audit by dept. of finance, budget and business.....	183	2	867
deficiency	175	2	629

APPROPRIATIONS.

APPROPRIATIONS—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Treasurer, state,			
from fisheries fund.....	183	2	868
from motor vehicle fund.....	183	2	868
Trenholm, Samuel, relief.....	175	2	633
Trost, Louis, relief.....	175	2	631
Tuberculosis hospitals.....	183	2	879
Unemployment compensation commission.....	145	18	468
Uniform law commission.....	183	2	871
University of Washington.....	183	2	877
aero dynamic laboratory, material for construction.....	175	2	641
deficiency.....	175	2	630
recitation and laboratory building.....	183	2	882
Union Iron Works, judgment.....	175	2	635
Union Oil Co., relief,			
gas furnished highways dept.....	175	2	638
supplies furnished highways dept.....	175	2	638
United States government, relief.....	175	2	638
U. S. Fidelity & Guaranty Co., judgment.....	175	2	639
Valma Securities Corp., relief.....	175	2	637
Valvoline Oil Co., relief.....	175	2	645
Van Trojen, A. J., relief.....	175	2	645
Vaughn, William J., judgment.....	175	2	635
Veterans' Home, Washington (see dept. of finance, budget and business, this title).			
Veterans' Compensation bond retirement fund,			
bond retirement and interest.....	183	2	880
Veterans' of the World War, relief of disabled.....	38	2	99
Wahkiakum County,			
diking district No. 1.....	175	2	644
diking improvement district No. 4.....	175	2	644
Warmer, L. A., relief.....	175	2	638
Washington Financing Co., relief.....	175	2	637
Washington National Guard.....	161	1	539
Washington State Historical Society.....	183	2	879
building, completion of.....	183	2	882
furniture and fixtures.....	183	2	882
Washington state penitentiary (see Penitentiary, this title).			
Washington state penitentiary (see penitentiary, this title).			
Washington state planning council (see planning council, this title).			
Wenatchee, city of, local improvement assessment No. 145.....	175	2	643
Western state hospital (see dept. of finance, budget and business, this title).			
Whatcom County,			
Donahue road assessments.....	175	2	645
drainage districts Nos. 1, 4, 5 and 7.....	175	2	644
White Motor Co., relief.....	175	2	632
Willapa Electric Co., relief.....	175	2	634
Williams, Doyle, and Dollie Williams, relief.....	175	2	639
Williams, Elizabeth, estate of, relief.....	175	2	633
Wilmore et al., Emma, relief.....	175	2	635
Wilson Motor Co., relief.....	175	2	640
Wilson, W. V., relief.....	175.	2	631
Witness fees, C. M. St. P. & P. Ry. Co. suits,			
Dudley, A. S.....	175	2	631
Gillick, J. T.....	175	2	631
Wilson, W. V.....	175	2	631
W. P. Fuller & Co., relief.....	175	2	630
Yakima County,			
Outlook irrigation district.....	175	2	644
Yakima-Benton irrigation district.....	175	2	644

AUDITOR.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
ARCHIVES, appropriation for.....	183	2	876
ARMORIES (see MILITARY DEPARTMENT).			
ASSESSOR, COUNTY (see COUNTIES).			
ASSOCIATED OIL COMPANY, appropriation,			
Gasoline furnished highways department.....	175	2	638
Supplies furnished state parks commission.....	175	2	640
ASSOCIATION OF SUPERIOR COURT JUDGES:			
Appropriations	183	2	869
deficiency	175	2	628
ATHLETIC COMMISSION, STATE, appropriation.....	183	2	869
ATTORNEY GENERAL:			
Agricultural and vegetable seed act,			
prosecution of violations.....	140	3	410
Appropriation	183	2	868
court costs	183	2	868
litigation	175	2	642
Oregon vs. Washington case, court costs and expenses....	175	2	642
session laws, indexing.....	183	2	868
Dentists practicing without licenses, actions against.....	112	23	302
Electrical wiring act,			
approval of licensee's bond.....	169	4	578
Flood control,			
director of conservation and development to be advised by	160	27	520
legal adviser to supervisor of hydraulics.....	159	17	510
Industrial recovery act, to prosecute violations of.....	141	7	419
Intoxicating liquor act prosecutions (see INTOXICATING LIQUOR).			
Judgments, declaratory	113	11	307
Motor vehicle transportation act,			
appointment of assistant to aid department in enforcement of	184	29	897
Municipal ordinances or franchises, actions involving validity of,			
copy of proceedings to be served upon attorney general...	113	11	307
Public lands, exchange of,			
approval of deeds for.....	136	1	401
Unemployment compensation commission,			
actions	145	15	465
assistant assigned to.....	145	11	461
compensation of	145	11	461
general counsel for.....	145	11	461
treasurer's bond, approval of.....	145	4	445
AUDITOR:			
County,			
blind persons, pension for,			
warrants issued out of current expense fund.....	106	3	261
dentists, registration of licenses.....	112	7	294
elections,			
board,			
member of	5	1	13
ballots	20	3	47
primary,			
ballots, preparing of (blanket primary ballots)..	26	1	60
publish list of candidates.....	26	1	60
flood control districts, ex officio auditor of.....	160	61	531
old age pension records,			
transmitted to department of public welfare.....	182	29	863
taxes, collection and payment of.....	30	1	68
tuberculosis sanatoria,			
joint sanatorium fund, to draw warrants on.....	86	10	212
voting machines, care of.....	85	1	203

AUDITOR.

AUDITOR—CONTINUED:

State,	Ch.	Sec.	Page
appropriations,			
biennial report, printing of, deficiency.....	175	2	627
emergency unemployment relief, audit of.....	175	2	641
highways, department, audit of.....	144	11	437
liquor control board, Washington state, audit of.....	175	2	643
motor vehicle fund, disposition of.....	175	2	642
office	183	2	868
deficiency	175	2	627
from motor vehicle fund.....	183	2	868
repairs	183	2	880
printing,			
biennial report, deficiency.....	175	2	627
special	183	2	868
public welfare, dept. of, audit of.....	175	2	641
bounties on predatory animals,			
record of receipts from metal tags.....	59	5	149
depositories, state,			
records of finance commission kept in auditor's office..	139	1	404
emergency unemployment relief,			
audit of affairs.....	118	5	332
claims under chapter 8, Laws 1933, payment of.....	118	15	336
firemen's relief and pension fund,			
warrants drawn for legislative appropriations.....	39	7	108
firemen's relief and compensation fund, volunteer,			
warrants issued	121	2	350
flood control districts,			
forms for records prescribed by auditor.....	160	49	527
gas tax refunds, warrants drawn for.....	109	2	273
general obligation bonds of 1936, signing of.....	164	3	544
intoxicating liquor control board, audit of.....	174	12	622
intoxicating liquor revenue,			
computation of apportionment.....	80	1	186
motor vehicle fund,			
cities, payment to.....	111	6	283
counties, payment to.....	111	7	287
highways department for street improvements.....	111	6	283
old age pension warrants, drawn by.....	182	24	862
public welfare, dept. of, audit of.....	176	9½	651
school funds (permanent) invested in bonds.....	76	1	168
unemployment compensation commission, audit of.....	145	17	467
AUTOMOBILES, personal, used by state employees.....	183	2	867
AUTOMOBILE TRANSPORTATION, regulation of.....	120	1	346
	184	1	883
AUTO TITLE FUND, abolishment of.....	70	3	160
BAILEY, JOE, administrator of estate of,			
Appropriation for judgment.....	175	2	635
BAILEY, W. P. and Kate Bailey, relief appropriation.....	175	2	638
BANKING, division of, appropriation.....	183	2	875
BANKS AND BANKING:			
"Capital" defined	42	1	114
Capital notes and debentures.....	42	1	113
assessment, not subject to.....	42	5	114
"capital" defined	42	1	113
holders of, not individually liable.....	42	5	114
outstanding, capital stock may be carried at par when...	42	3	114
retiring of, impairment of capital stock first corrected....	42	4	114
sale of	42	2	114
subordinate to depositors and creditors.....	42	1	113

BONDS.

BANKS AND BANKING—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Capital stock,			
superadded liability,			
return of securities to stockholders.....	43	1	115
Deposits, repayment of.....	93	1	228
Employees, mutual savings banks, pensions for.....	87	1	217
General obligation bonds of 1936,			
investment of funds in.....	164	3	545
Mutual savings banks,			
employees, pensions for.....	87	1	217
investment of funds, in,			
national housing act, obligations issued under.....	10	1	24
Savings accounts, repayment of deposits to depositors.....	93	1	228
Stock, capital,			
impairment overcome before capital notes are retired.....	42	4	114
outstanding notes and debentures.....	42	3	114
Supervisor of,			
approval of pensions of mutual savings banks employees	87	1	217
Trust companies, savings accounts, repayment of deposits....	93	1	228
Trust funds,			
investment in obligations issued under national housing act	11	1	26
BANKRUPTCY:			
Taxing districts (see also Taxing Districts).....	143	1	426
BARDEN, ROY N., relief appropriation.....	175	2	631
BELLINGHAM, City of,			
Appropriation, local improvement districts,			
lot 37, block 4, Squaleicum Park Plat.....	175	2	636
number 875	175	2	644
BELLINGHAM STATE NORMAL SCHOOL:			
Allocation of revenue to.....	180	211	847
Appropriation	183	2	878
dormitory funds, reimbursement.....	183	2	878
physical education building and equipment.....	183	2	882
replacement of roof on main building.....	183	2	882
Tax levy for.....	131	1	392
BENNETT, J. S. L., relief appropriation.....	175	2	633
BENTON COUNTY:			
Appropriation,			
Sunnyside irrigation district.....	175	2	644
Yakima-Benton Irrigation district.....	175	2	644
BERKENFELD, FRANK, relief appropriation.....	175	2	632
BEST, WILLIAM E., relief appropriation.....	175	2	633
BLIND,			
Persons,			
elections, assistance in marking ballot.....	100	1	248
pensions (see PENSIONS).			
Students,			
assistance for,			
allocation	154	2	485
blind student defined.....	154	1	485
education, department of,			
distribute moneys, to.....	154	3	485
rules and regulations, power to prescribe.....	154	4	486
tuition and laboratory fees waived.....	154	3	486
BONDS:			
Capitol building bonds,			
loan to pay interest on.....	92	1	227
Depository,			
city	45	3	124
state	139	2	405

BONDS.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
BONDS—CONTINUED:			
Diking and drainage districts (see DIKING AND DRAINAGE DISTRICTS).			
Electrical wiring act, bond of licensee.....	169	4	578
Emergency relief bonds, investment of moneys.....	77	1	169
General obligation bonds of 1933.....	183	2	879
investment of moneys.....	77	1	169
General obligation bonds of 1936, legal investment for funds..	164	3	545
Indemnity, sheriff, liability for refusal to serve civil process.....	33	1	93
Special fund bonds (cities).....	81	1	189
State of Washington; bond not required of in courts.....	122	1	355
Surety, common carriers	184	16	890
Utility, to acquire forest lands, issuance and disposition.....	126	2	377
Voting machines, custodian's bond	85	1	204
BOUNTIES ON PREDATORY ANIMALS:			
Amount of bounty.....	59	2	148
pelt to be surrendered.....	59	3	148
Application for permit to hunt or trap.....	59	1	147
Appropriation	59	6	149
Auditor, state, record of receipts.....	59	5	149
Big game seal required to hunt deer or elk.....	59	4	148
Elk or deer, metal tag required to hunt.....	59	4	148
Game, director of, record of moneys received to be kept.....	59	5	149
rules and regulations, to make.....	59	7	149
Pelts to be surrendered to director of game.....	59	3	148
Permit to hunt or trap.....	59	1	147
Violations of act.....	59	8	149
BOY SCOUTS OF AMERICA, INC., TACOMA AREA COUNCIL:			
Deed from state to.....	104	1	256
BOYD, ANNA C., relief appropriation.....			
	175	2	630
BRANDS, LIVESTOCK:			
Abandoned brands	156	4	489
Agriculture, director of (through division of dairy and live- stock), duties and powers, applicants for brands, to determine rights of.....	156	4	489
rules and regulation, to make and promulgate.....	156	11	491
state recorder of brands, ex officio.....	156	2	487
Washington state brand book, to publish.....	156	10	491
Appropriation for administration of act.....	156	12	491
Conflicting acts repealed.....	156	13	491
Evidence, prima facie, of ownership.....	156	9	490
Partial invalidity of act.....	156	14	492
Record of brands.....	156	4	488
certified copy may be procured.....	156	6	490
description of, filed.....	156	4	488
fee, recording	156	4	488
renewal of	156	5	489
rerecording	156	4	489
Recorder of brands, director of agriculture ex officio.....	156	2	487
Sale, assignment, transfer, devise and descent of.....	156	7	490
Similar brands	156	2	487
Treasurer (state) to issue receipt for moneys.....	156	8	490
Washington state brand book, publication of.....	156	10	491
BREMERTON TOLL BRIDGE, purchase of.....	148	1	473

CEMETERY.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
BREWSTER TOLL BRIDGE:			
Highways department directed to make survey and appraisal..	149	1	474
BRIDGES:			
Aberdeen-Hoquiam bridges, acquisition of.....	153	1	481
Bremerton toll bridge, purchase of.....	148	1	473
Brewster toll bridge, survey and appraisal for purchase.....	149	1	474
Clarkston bridge, construction of.....	151	1	478
Columbia slough bridge in Wabkiakum county, construction of	147	1	472
Fort Lewis, Bremerton, naval military bridge (see NARROWS BRIDGE).			
Hoquiam-Aberdeen bridges, acquisition of.....	153	1	481
Narrows Bridge (see NARROWS BRIDGE).			
BROKER (see REVENUE ACT and SECURITIES ACT).			
BRY, FRANK J., relief appropriation.....	175	2	634
BUDGET, DIVISION OF (see DEPT. OF FINANCE, BUDGET AND BUSINESS).			
BUCK, GENE, appropriation for judgment.....	175	2	635
BUCKNOR, DR. H. T., relief appropriation.....	175	2	640
BUILDING CONSTRUCTION, city ordinances relating to.....	32	1	92
BURGER, GUY A., relief appropriation.....	175	2	631
BUSINESS AND OCCUPATION TAX (see REVENUE ACT).			
BUSINESS CONTROL, DEPT. OF (see DEPT. OF FINANCE, BUDGET AND BUSINESS):			
Abolished	176	23	656
Records, etc., transfer of.....	176	24	656
BUSINESS TAX (see REVENUE ACT).			
BUSINESS TAX OF 1933 (see REVENUE ACT).			
CANAL COMMISSION:			
Appropriation	175	2	643
CAPPER-KETCHAM FUND:			
Abolishment of	63	3	153
CAPITOL BUILDING BONDS:			
Loan from general fund to pay interest on.....	92	1	227
CAPITOL BUILDINGS AND GROUNDS:			
Appropriation	183	2	875
deficiency	175	2	628
CAPITOL BUILDING CONSTRUCTION FUND:			
Appropriation	92	1	227
	183	2	379
CAPITOL BUILDING LANDS:			
Appraisal for sale.....	55	1	142
CAPITOL COMMITTEE, STATE:			
Appropriation	183	2	869
appraisalment and sale of lands and timber, deficiency for	175	2	628
liquor board office building.....	146	1	471
portrait of Honorable Roland H. Hartley.....	183	2	869
shorelands, purchase of.....	183	2	880
soldier's monument, for completion of.....	183	2	880
Lands granted state for capitol building purposes, approval of exchange.....	136	1	401
Liquor control board, construction of office building.....	146	1	471
CARR, MARIE, appropriation for judgment.....	175	2	635
CASCADE TRUCK COMPANY, appropriation for judgment.....	175	2	639
CEMETERY:			
Corporations, exempt from revenue act.....	180	163	814
Public lands, sale for cemetery purposes.....	56	1	143

**CHARITABLE, EDUCATIONAL, PENAL AND REFORMATORY
INSTITUTIONS CURRENT FUND.**

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
CHARITABLE, EDUCATIONAL, PENAL AND REFORMATORY INSTITUTIONS CURRENT FUND:			
Abolishment of.....	62	3	152
CHARITABLE, EDUCATIONAL, PENAL AND REFORMATORY INSTITUTIONS PERMANENT FUND:			
Investment of.....	76	1	167
CHARITABLE ORGANIZATIONS, exempt from revenue act.....	180	163	814
CHAS. H. LILLY COMPANY, The, relief appropriation.....	175	2	631
CHENEY STATE NORMAL SCHOOL:			
Allocation of revenue to.....	180	211	847
Appropriation	183	2	878
dormitory funds, reimbursement.....	183	2	878
training school building and equipment.....	183	2	882
underground heating line conduit system.....	183	2	882
Tax levy for.....	131	1	392
CHILDREN:			
Adoption,			
custody of child must be authorized by order of court....	150	1	476
parents cannot relinquish child without order of the court	150	1	476
records of.....	150	2	476
unlawful to divulge.....	150	3	477
Dependent,			
act to be administered by dept. of public welfare.....	110	2	275
amount of aid granted.....	110	3	275
application for aid.....	110	4	276
appropriation from state emergency relief fund.....	110	3	276
assignable, aid not.....	110	10	277
effective date of act.....	110	15	278
eligibility of applicants.....	110	6	276
execution, aid exempt from levy or.....	110	10	277
governor to allocate moneys from state emergency relief fund	110	3	276
partial invalidity of act.....	110	14	278
prior acts not affected.....	110	12	277
public welfare, dept. of, administer act, to.....	110	7	276
director of, report, to federal emergency relief administration... ..	110	5	276
to governor.....	110	9	277
rules and regulations, to promulgate.....	110	8	277
state accepts federal act.....	110	13	278
transferable, aid not.....	110	10	277
Intoxicating liquor,			
application for permit illegal.....	174	6	617
furnishing to, unlawful.....	174	6	617
purchasing by, unlawful.....	174	6	617
Milk furnished to school children.....	15	1	32
Welfare of.....	150	1	476
CHILD WELFARE, division of, (see DEPT. OF PUBLIC WEL- FARE).			
CHIROPODY:			
Course of instruction.....	48	1	129
Evidence of practicing.....	48	4	131
License to practice.....	48	2	130
application for.....	48	2	130
examination	48	1	130
fees, non-resident	48	5	132

CIVIL ACTIONS.

CHIROPODY—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
License to practice,			
non-resident	48	5	132
qualifications of applicant for.....	48	3	131
reciprocal	48	5	132
renewal of.....	48	2	130

CHURCHES:

Intoxicating liquor vendors, proximity of.....	174	3	614
--	-----	---	-----

CIGARETTES, tax on (see REVENUE ACT).

CITIES:

Appropriation,			
secondary roads and city streets.....	144	8	436
Bond issue for waterworks system.....	83	1	196
Building construction, ordinances relating to.....	32	1	92
Clerk,			
voting machines, care of.....	85	1	203
Depositories (see DEPOSITORIES).			
Electrical wiring act.....	169	1	574
Employees of municipal public utilities,			
wage contracts	37	1	98
Fire departments, civil service in (see FIRE DEPARTMENTS).			
Firemen's relief and compensation, volunteer (see FIRE DEPARTMENTS).			
Firemen's relief and pension (see FIRE DEPARTMENTS).			
First class,			
public utilities employees,			
wage contracts	37	1	98
Gas tax receipts, apportionment to.....	111	6	282
Intoxicating liquor revenue, apportionment to.....	80	1	187
Motor trucks from points outside city,			
tax, city cannot.....	155	1	487
Motor vehicle fund, apportionment to.....	111	6	282
Ordinances relating to building construction.....	32	1	92
Planning commission	44	1	115
Public utilities,			
employees, wage contracts	37	1	98
municipal funding and refunding of (see Special fund bonds, this title).			
Public works projects (see PUBLIC WORKS PROJECTS).			
Special fund bonds (to refund outstanding warrants issued for purpose of acquiring public utilities)			
failure to set aside sum for repayment.....	81	5	192
holder has claim against special fund only.....	81	5	192
interest	81	4	191
issuance	81	1	189
ordinance creating special fund.....	81	4	190
payment	81	2	190
fixed amount	81	4	191
sale of	81	4	191
Waterworks system, bond issue for.....	83	1	196

CIVIL ACTIONS:

Diking and drainage districts,			
procedure for withdrawal from.....	102	1	251
Execution,			
sale of property under.....	35	1	95
courts granted equitable power to fix upset prices....	125	1	374
Foreclosure,			
irrigation district assessments,			
deed and its effect as evidence.....	101	1	249
sale of property under execution,			
courts granted equitable power to fix upset prices....	125	1	374

CIVIL ACTIONS.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
CIVIL ACTIONS—CONTINUED:			
Justice courts, venue of.....	36	1	97
Process, civil,			
sheriff not liable on bond for refusal to serve.....	33	1	93
CIVIL ENGINEERING (see ENGINEER'S REGISTRATION ACT).			
CIVIL SERVICE IN FIRE DEPARTMENTS (see FIRE DEPARTMENTS).			
CLARKSTON BRIDGE, construction of.....	151	1	478
CLOSE, MRS. WHITNEY C., relief appropriation.....	175	2	634
COAL MINING (see MINING).			
COLLINS, ANGIE B., relief appropriation.....	175	2	633
COLUMBIA BASIN COMMISSION:			
Appropriation	183	2	869
Contracts, authorized to enter into.....	132	1	393
Distribution and use of water of Columbia River, treaties for..	132	1	393
COLYEAR MOTOR SALES CO., relief appropriation.....	175	2	638
COMMON CARRIERS (see MOTOR VEHICLE TRANSPORTATION).			
COMPENSATORY TAX (see REVENUE ACT).			
CONSERVATION AND DEVELOPMENT, dept. of,			
Appropriation	183	2	872
flood control	159	21	510
flood control districts.....	164	4	546
flood control, preliminary expenses.....	153	5	541
forestry division	183	2	872
emergency fire fighting.....	183	2	872
reclamation division	183	2	872
diking and drainage district bonds, purchase of.....	183	2	872
geological survey	183	2	872
hydrographical survey	183	2	872
irrigation district bonds, purchase of.....	183	2	872
topographical survey	183	2	872
Washington v. Oregon case.....	175	2	641
Creating	176	1	647
Director of,			
appointment	176	2	647
flood control districts, duties pertaining to.....	160	1	511
mines and mining act, to administer.....	142	1	424
reclamation of agricultural lands.....	7	1	17
salary	176	2	648
Hydraulics, supervisor of,			
flood control, duties and powers.....	159	1	505
Mines and mining act, director to administer.....	142	1	424
CONSERVATION WORK, EMERGENCY (see PUBLIC LANDS).			
CONSTABLES; class "A" counties:			
Jurisdiction and authority.....	138	1	403
CONSTITUTIONAL AMENDMENTS:			
Printing; emergency appropriation for.....	24	1	58
CONTRACT CARRIER (see MOTOR VEHICLE TRANSPORTATION).			
CONVEYANCES (see DEEDS).			
CORPORATE NET INCOME TAX (see REVENUE ACT).			
CORPORATIONS:			
Dentistry, cannot practice.....	112	19	300
Engineering and land surveying.....	167	9	565
Securities act	97	1	234
COST BILLS, CRIMINAL:			
Appropriation	183	2	879

COUNTY COMMISSIONERS.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
COSTELLO, LEWIS, relief appropriation.....	175	2	634
COUNTIES:			
Appropriation,			
secondary roads and city streets.....	144	8	434
Assessor,			
collection and payment of taxes.....	30	1	68
dog owners, listing of.....	95	1	230
exemptions (listing property).....	27	1	65
flood districts; certify to directors assessed value.....	160	69	533
public service property.....	123	{ 10	365
		{ 16	370
report to tax commission.....	127	1	382
Auditor (see AUDITOR).			
Blind persons, pension for.....	106	1	259
Clerk,			
drug addicts,			
record of hearing.....	84	3	199
income tax,			
duties (see PERSONAL NET INCOME TAX).			
judgments, assigned, record index of.....	22	1	56
old age pensions,			
recording of certificates showing aid to recipients....	182	18	860
Class "A",			
constables, jurisdiction in criminal actions.....	138	1	403
fund, salary.....	94	1	229
Constables, class "A" counties, jurisdiction in criminal actions	138	1	403
Coroner,			
indemnity bond; liability for refusal to serve civil process	33	1	93
Depositories; prior act revealed.....	46	1	127
Dog tax	95	1	230
Engineer, control of county roads.....	179	1	705
First class,			
engineer, control of county roads.....	179	1	705
fund, salary	94	1	229
Flood control participating contracts.....	164	7	547
Fund, salary	94	1	229
Gas tax receipts, apportionment of.....	111	1	279
Intoxicating liquor revenue, apportionment of.....	80	1	187
Libraries, public (see LIBRARIES).			
Old age pension fund abolished.....	182	31	864
Permanent highway fund abolished.....	111	5	282
Planning commissions.....	44	1	115
regional	44	1	115
Public works projects (see PUBLIC WORKS PROJECTS).			
Roads, county engineer has charge of in first class counties...	179	1	705
Sheriff,			
indemnity bond; liability for refusal to serve civil process	33	1	93
Tax,			
blind persons pension, levy for.....	106	9	262
dog	95	1	230
public service property.....	123	1	356
title lands deeded to state for forestry purposes.....	126	1	376
Treasurer, deposit of public funds; prior act repealed.....	46	1	127
Treasury, secondary highway fund created in.....	111	4	282
Tuberculosis sanatoria.....	86	1	206
COUNTY COMMISSIONERS:			
Blind persons, pension for (see PENSIONS).			
Conveyance to United States of property for defense purposes	105	3	258
jurisdiction	105	1	257
Deed to United States of property for defense purposes.....	105	3	258

COUNTY COMMISSIONERS.

COUNTY COMMISSIONERS—CONTINUED:

	Ch.	Sec.	Page
Diking and drainage districts,			
bonds,			
assessment levy	103	6	254
issuance of	103	1	253
signing of	103	2	253
Dog tax	95	1	230
Election board, chairman member of.....	5	1	13
Flood control,			
river improvements, acquisition of land for.....	162	1	539
Intoxicating liquors,			
application for vendor's license, notice to.....	174	3	613
duplicate license transmitted to.....	174	3	613
Libraries, public (see LIBRARIES).			
Motor vehicle fund apportionment,			
resolution for expending filed with director of highways..	111	3	282
Port districts, enlargement of.....	16	1	33
Report to director of highways.....	111	7	285
Road and bridge fund, no levy for.....	111	2	281
Secondary roads	111	7	285
		9	287
Tax,			
blind persons pensions, levy for.....	106	1	259
dog	95	1	230
Tuberculosis sanatoria established.....	86	1	206
COUNTY PERMANENT HIGHWAY FUND, abolishment of.....	111	5	282
COURTS:			
Bond not required of state of Washington.....	122	1	355
Costs in insanity cases, appropriation for.....	183	2	879
Judgments,			
assigned	22	1	56
county clerk's duties.....	22	1	56
record	22	1	56
declaratory judgments	113	1	305
Justice,			
jurisdiction in class "A" counties.....	135	1	399
venue of	36	1	97
Mortgages, sale of property on execution,			
equitable power granted to fix upset prices.....	125	1	374
State of Washington, bond not required.....	122	1	355
COWLITZ COUNTY:			
Diking districts Nos. 5, 11 and 15, appropriation for.....	175	2	644
CRIMES:			
Agricultural and vegetable seeds act, violations of.....	140	3	410
Bounties on predatory animals, violation of act.....	59	8	149
Children,			
custody without order of court.....	150	1	476
relinquishment of, without order of court.....	150	1	476
Collection of wages,			
refusal to pay	96	3	232
Convicts,			
prison terms and paroles, Board of, created.....	114	1	308
Conviction of.....	114	1	308
Dentists,			
advertising	112	20	301
corporations practicing dentistry.....	112	19	301
employment of unlicensed.....	112	18	300
failure to list persons employed.....	112	18	300
forging diplomas or licenses.....	112	12	298
permitting unlawful acts by dental hygienists.....	112	28	304
practicing under assumed name.....	112	18	300
practicing without license.....	112	16	299

DEEDS.

CRIMES—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Election returns,			
mutilation of copy.....	108	3	268
Electrical wiring act, violations of.....	169	4	578
Engineers practicing without registering.....	167	2	557
Fair business competition,			
violation of	177	4	658
Fire arms, relating to.....	172	1	599
Flood control districts,			
county officers, malfeasance of.....	160	66	532
pecuniary interest of directors.....	160	59	530
Income tax law violations (see PERSONAL NET INCOME TAX).			
Intoxicating liquors, violations of act (see, also, INTOXICATING LIQUORS).			
minors,			
application for permit.....	174	6	617
furnishing liquor to.....	174	6	617
purchasing liquor	174	6	617
Libel	117	1	329
Motor vehicle transportation act, violations of.....	184		898
		{ 37	901
		{ 9	203
Narcotic farm colony, violations of act.....	84	{ 10	203
		{ 11	203
Optometry; unlawful acts.....	134	1	397
Pharmacy act,			
violation of (see PHARMACY).			
Rebating wages on public work.....	29	1	68
Unemployment compensation act, violations of.....	145	16	465
Unemployment emergency relief act,			
violation of	118	9	333
CRIMINAL ACTIONS:			
Constables' jurisdiction in class "A" counties.....	138	1	403
Cost bills, appropriation for.....	183	2	879
Justice courts, jurisdiction in class "A" counties.....	135	1	399
CRIMINAL COST BILLS:			
Appropriation	183	2	879
CUGINI, ALEX, appropriation for judgment.....	175	2	639
CURRENT SCHOOL FUND:			
Application of certain fees received from United States to....	19	1	44
Appropriation to carry out provisions of sec. 4935 Rem. Comp. Stat.	183	2	879
CUSTODIAL SCHOOL, STATE (see DEPT. OF FINANCE, BUDGET AND BUSINESS).			
DECEPTION PASS PARK:			
Appropriation for addition to.....	175	2	645
DEEDS:			
County lands to,			
United States for defense purposes.....	105	1	257
consent of state	105	2	257
jurisdiction	105	3	257
Irrigation districts,			
deeds on foreclosure of assessments.....	101	1	249
State lands to,			
Boy Scouts of America Inc., Tacoma Area Council.....	104	1	256
Great Northern Railway Company.....	50	1	133
	52	1	136
	53	1	138
Payne, J. H., Estate.....	49	1	132
Sunde, Olive, and Ruby Christenson.....	51	1	135

DEFENSE.

DEFENSE :	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
County real and personal property conveyed to U. S. for defense purposes	105	1	257
DIEBERT, Ben, relief appropriation.....	175	2	640
DENTISTS :			
Advertising	112	20	301
Attorney General to bring action against unlicensed dentists..	112	23	302
Auditor, county, registration of licenses.....	112	7	294
Board of examiners created.....	112	2	289
appointment by governor.....	112	2	289
certificate, issuance of for change, of residence.....	112	14	299
compensation	112	11	298
examinations, to conduct.....	112	4	291
meetings	112	3	290
qualifications	112	2	289
rules and regulations, to make.....	112	5	291
term of office.....	112	2	290
"Board" defined	112	1	289
Certificate, issuance of for change of residence.....	112	14	299
fee	112	15	299
Corporation cannot practice.....	112	19	300
employees, dental service for.....	112	19	301
Crimes,			
advertising	112	20	307
corporation practicing.....	112	19	301
employment of unlicensed.....	112	18	300
failure to list persons employed.....	112	18	300
forged diplomas or licenses.....	112	12	298
permitting unlawful acts by dental hygienist.....	112	28	304
practicing under any name except own.....	112	18	300
practicing without license.....	112	16	299
"Direction" defined	112	1	289
Employment of unlicensed.....	112	18	300
Equipment clean and sanitary.....	112	27	304
License	112	4	290
application for	112	4	290
forms furnished	112	4	291
display	112	7	295
examinations for	112	4	291
fee	112	11	297
re-examination	112	4	291
forfeiture	112	24	303
fraud in procuring.....	112	8	295
misdemeanor to practice without being licensed or registered	112	16	299
non-resident fee	112	13	298
practicing without, misdemeanor.....	112	16	299
qualifications for.....	112	4	291
		5	291
reciprocal	112	13	299
refusal to issue.....	112	8	295
registration of with county auditors.....	112	7	294
failure to	112	10	297
renewal fee	112	24	303
suspension or revocation.....	112	8	295
appeal	112	9	297
notice of	112	9	296
Licensed in another state.....	112	13	298

DIKING AND DRAINAGE DISTRICTS.

DENTISTS—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Licenses, director of,			
application forms furnished by.....	112	4	291
examination of applicants.....	112	4	291
list of authorized dentists furnished board.....	112	21	302
refusal to issue license.....	112	8	295
revocation or suspension.....	112	8	295
hearing on	112	9	296
notice of	112	9	296
witnesses, compel attendance of.....	112	9	296
Office clean and sanitary.....	112	27	304
Pharmacists to fill prescriptions.....	112	26	304
Physicians not affected by act.....	112	25	303
Practice defined	112	6	293
requirements to practice.....	112	5	291
Prescriptions	112	26	304
Prosecuting attorneys,			
to enjoin unlicensed persons practicing.....	112	23	302
to prosecute violations.....	112	22	302
Residence, change of.....	112	14	299
certificate	112	14	299
fee	112	15	299
DELANEY, WALTER, relief appropriation.....	175	2	634

DEPOSITIONS:

Tax commission may take or cause to be taken.....	123	5	363
---	-----	---	-----

DEPOSITORIES:

City,			
bond, surety	45	3	124
contract	45	1	122
finance committee	45	4	126
members of	45	4	126
records	45	4	124
insurance in lieu of bond.....	45	2	123
interest	45	3	124
securities in lieu of bond.....	45	3	125
enumerated	45	3	125
treasurer	45	3	124
County,			
prior act repealed.....	46	1	127
State,			
approved	139	1	404
bond, surety	139	2	405
amount	139	2	405
approval of	139	2	404
deposit insurance in lieu of.....	139	2	404
securities in lieu of.....	139	2	404
deposits	139	3	406
amount	139	3	406
insured	139	3	407
examination	139	2	406
finance committee, state, duties of.....	139	2	405
	60	1	150
land office funds,			
interest fixed by state finance committee.....	60	1	150
securities as collateral.....	139	2	404
enumerated	139	2	405
treasurer, state, deposit of moneys.....	139	3	406

DIKING AND DRAINAGE DISTRICTS:

Bonds,			
assessment levy	103	6	254
calling of bonds for redemption.....	103	7	255

DIKING AND DRAINAGE DISTRICTS.

DIKING AND DRAINAGE DISTRICTS—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Bonds,			
county commissioners,			
assessment levy	103	6	254
issuance of bonds.....	103	1	253
signing of bonds.....	103	2	253
county treasurer,			
calling of outstanding warrants.....	103	4	254
collection of assessments.....	103	6	255
redemption of bonds.....	103	7	255
registration of bonds.....	103	3	254
sale of bonds.....	103	1	253
denomination of.....	103	2	253
exchange of for warrants.....	103	4	254
interest	103	2	253
notice of presentation and redemption.....	103	7	255
numbered consecutively, to be.....	103	2	255
redemption of	103	7	255
registration of	103	2	254
sale	103	1	253
proceeds paid to county treasurer.....	103	3	254
warrants, calling of outstanding.....	102	4	254
Drainage districts,			
commissioners, board of, powers.....	170	1	588
improvement, extension and betterment of, board of commissioners, powers of,			
acquire lands by lease and purchase, to.....	170	1	588
compensation for	170	5	591
contracts, enter into.....	170	4	591
eminent domain, right of.....	170	6	591
improvements, authority to make.....	170	1	588
cost, payment of.....	170	2	589
hearing	170	3	590
appeal to courts.....	170	3	590
resolution describing	170	3	589
posting	170	3	589
drainage district defined.....	170	7	591
partial invalidity of act.....	170	8	592
Property may be withdrawn from district.....	102	1	251
Withdrawal of property from district when benefit ceases.....	102	1	251
DISABLED VETERANS OF THE WORLD WAR:			
Appropriation for relief.....	38	2	99
DOGS:			
Kennel license	95	1	230
License	95	1	230
Optional with county commissioners as to enforcement of act..	95	1	230
DRAINAGE DISTRICTS (see DIKING AND DRAINAGE DISTRICTS).			
Drug addicts (see NARCOTIC FARM COLONY).			
DRUGS AND MEDICINES:			
Sale, regulation of.....	98	1	239
DUDLEY, A. S., relief appropriation.....	175	2	631
DURYEE, DR. A. P., relief appropriation.....	172	2	632
EASTERN STATE HOSPITAL (see DEPT. OF FINANCE, BUDGET AND BUSINESS).			
EDUCATION, STATE BOARD OF (see, also, PUBLIC INSTRUCTION):			
Appropriation	183	2	870
Blind students	154	1	485

ELECTIONS.

EDUCATION, STATE BOARD OF—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Lands,			
exchange of, approval of board.....	136	1	401
granted state for educational purposes, appraisal of for sale.....	55	1	142
EDUCATION, STATE BOARD OF VOCATIONAL:			
Appropriation	183	2	870
to secure federal vocational rehabilitation fund.....	183	2	870
EFFICIENCY, DEPT. OF:			
Abolished	176	23	656
Records, etc., transfer of.....	176	24	656
EIKENBARY, DR. C. F., relief appropriation.....	175	2	640
EILERMAN, ELIZABETH, administrator of estate of, Appropriation for judgment.....	175	2	635
ELECTIONS:			
Ballots,			
candidates for president and vice president.....	20	3	48
canvassed in manner of candidates for congress.....	20	2	46
certificates of nomination filed by party.....	20	1	45
list of to college of electors.....	20	2	46
form	20	3	49
instructions, printed	20	3	48
justices of the peace not to be named.....	20	3	48
list of candidates to college of electors.....	20	2	46
numbered consecutively	20	3	48
requirements	20	3	46
arrangement of parties.....	20	3	47
candidate's name to appear but once.....	20	3	47
contents	20	3	46
general description	20	3	47
numbered consecutively	20	3	48
party titles	20	3	46
place for marking.....	20	3	46
quality of paper.....	20	3	46
type, size of.....	20	3	47
Blanket primary ballots (see Primary, this title).			
Blind persons may request assistance in marking ballots.....	100	1	248
Board,			
duties	5	1	13
members	5	1	13
County election board,			
duties	5	1	13
appointment of precinct officers.....	5	1	13
members	5	1	13
school election 2nd and 3rd class districts, act does not apply to.....	5	1	13
General obligation bonds of 1936, ratification of issuance.....	164	13	550
Port districts,			
comprising area less than entire county.....	133	1	394
enlargement of	16	1	33
Precinct, board,			
appointment	5	1	13
duties,	165	2	552
posting of election returns.....	108	2	268
mutilation of posted copy a misdemeanor....	108	3	268
prepare copy of election returns.....	108	1	268
transmittal of copy to county board.....	108	2	268
interference with transmittal.....	108	3	268
returns, posting and transmittal.....	108	3	268

ELECTIONS.

ELECTIONS—CONTINUED:	Ch.	Sec.	Page
President and vice president, candidates for.....	20	3	48
ballots,			
canvassed in manner of candidates for congress.....	20	2	46
certificates of nomination filed by party.....	20	1	45
form	20	3	49
instructions, printed	20	3	48
justices of the peace not to be named.....	20	3	48
list of candidates to college of electors.....	20	2	46
numbered consecutively	20	3	48
requirements	20	3	46
arrangement of parties.....	20	3	47
candidate's name to appear but once.....	20	3	47
contents	20	3	46
general description	20	3	47
numbered consecutively	20	3	48
party titles	20	3	46
place for marking.....	20	3	46
quality of paper.....	20	3	46
type, size of.....	20	3	47
voting machines (see Voting Machines this title).			
Presidential electors	20	2	46
Primary (blanket),			
auditor, county,			
ballots, to prepare.....	26	2	61
publication	26	1	60
ballots,			
arrangement of	26	2	61
blanket primary	26	2	61
form of	26	2	62
candidates	26	1	60
publication	26	1	60
canvass of votes.....	26	4	63
city	26	2	62
clerk	26	2	62
conflicting laws repealed.....	26	5	64
counting votes	26	4	63
designation of choice.....	26	3	63
form of ballot.....	26	2	62
method of voting.....	26	2	61
non-partisan	26	5	64
publication of notice by auditor.....	26	1	60
qualified voters	26	3	63
secretary of state,			
candidates, to transmit list of.....	26	1	60
voters, qualified	26	3	63
votes, counting of.....	26	4	63
Returns, posting of.....	108	2	268
School elections, 2nd and 3rd class,			
county election board, not under control of.....	5	1	13
Voting machines,			
approval of	20	4	49
arranging of names.....	85	1	205
ballot,			
labels	20	5	52
county auditor or city clerk to direct arrangement	85	1	205
supply of for emergencies.....	20	5	52
canvass of votes.....	20	6	53
public	20	6	54
"city" defined	20	6	54
county election board to provide.....	5	1	13

ELECTRICAL WIRING.

ELECTIONS—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Voting machines,			
custodians,			
appointed by county auditor or city clerk.....	85	1	204
number of	85	1	204
chief custodian	85	1	204
delivery of machines to polling place.....	85	1	206
instruction schools, charge of.....	85	1	204
preparation of machines for voting.....	85	1	205
salary	85	1	204
supervision of other custodians.....	85	1	204
permanent (see chief custodian, this title).			
delivery to polling place.....	85	1	206
"election" defined	20	6	54
examination of by county auditor or county clerk.....	8	1	206
instructions, in use,			
custodian, by	85	1	204
model, by	20	4	50
printed	20	7	51
model machines, voters to be instructed in use by.....	20	4	50
party ticket may be voted.....	20	4	50
polls, closing of.....	20	6	53
preparation of for elections.....	85	1	205
protective device	20	4	50
requirements of before approved.....	20	4	49
supplies	20	5	51

ELECTRICAL ENGINEERING (see ENGINEER'S REGISTRATION ACT).

ELECTRICAL WIRING:

Act,			
city authority not limited by.....	169	1	575
city officers and director of labor and industries to enforce	169	3	576
conformity with	169	1	575
effective date	169	4	577
expenses of	169	3	576
Actions for injury.....	169	5	579
Appropriation from designated fund.....	169	18	587
Attorney general to approve bond of licensee.....	169	4	578
Bond of license holder.....	169	4	578
attorney general to approve.....	169	4	578
conditions of	169	4	579
secretary of state to file.....	169	4	579
Board of appeals, electrical.....	169	11	584
appointment	169	11	584
compensation	169	12	585
members of	169	11	584
requests for rulings from.....	169	13	585
revocation of licenses, review of.....	169	7	580
Cities,			
authority not limited by act.....	169	3	576
officers and director of labor and industries to enforce....	169	1	575
Conformity with act.....	169	1	575
Director of labor and industries and city officers to enforce act	169	1	575
Effective date	169	4	577
Electrical board of appeals (see Board, this title).			
Electrical license fund.....	169	4	578
Enforcement of act.....	169	1	575
Exemptions	169	11	583
Expenses	169	3	576
Fund, electrical license.....	169	4	578

ELECTRICAL WIRING.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
ELECTRICAL WIRING—CONTINUED:			
Inspection	169	8	581
notice to repair.....	169	8	581
discontinuance of service.....	169	8	581
Inspectors,			
appointment	169	3	576
city inspectors may be employed.....	169	3	577
inspection	169	8	581
report	169	9	582
salary	169	3	576
temporary	169	3	577
Labor and industries, director of,			
application, transmit to director of licenses.....	169	4	576
enforcement of act.....	169	3	576
expenses	169	3	576
inspection	169	8	581
inspectors, to appoint.....	169	3	576
temporary	169	3	577
municipality inspectors	169	3	577
power to revoke licenses.....	169	7	580
rules and regulations, to procure copies of.....	169	10	583
Liability	169	16	586
Licenses,			
application for	169	8	578
bond required of licensee.....	169	8	578
director of licenses,			
issuance of licenses.....	169	4	579
exemptions from act.....	169	11	583
expiration of license.....	169	4	578
installation without unlawful.....	169	2	576
proof of	169	6	580
revocation of	169	7	580
Municipal inspectors, temporary employment of.....	169	3	577
Partial invalidity	169	17	586
Revocation of licenses.....	169	7	580
review of	169	7	580
Secretary of state,			
file bond of licensee.....	169	4	579
moneys received	169	18	587
Violations	169	14	586
ELECTRIC LIGHT AND POWER COMPANIES, taxing of.....	123	15	368
ELLENSBURG STATE NORMAL SCHOOL:			
Allocation of revenue (see REVENUE ACT).			
Appropriation	183	2	878
dormitory funds, reimbursement of.....	183	2	878
furnishings in auditorium.....	183	2	882
metal book stacks in library.....	183	2	882
shops, class room and auditorium.....	183	2	882
Tax levy for.....	131	1	392
EMERGENCY RELIEF ADMINISTRATION:			
Abolished	176	23	656
Records, transfer of.....	176	23	656
EMERGENCY RELIEF BONDS:			
Investment of moneys.....	77	1	169
EMERGENCY UNEMPLOYMENT RELIEF:			
Administered by department of public welfare.....	118	2	331
expenditures for administration allotted by governor.....	118	13	335
Agency for expenditure of federal funds.....	118	5	332
Appropriation	118	13	335
audit of	175	2	641
reappropriation	118	14	335
state emergency relief fund, from.....	118	13	335

ENGINEERS' REGISTRATION ACT.

EMERGENCY UNEMPLOYMENT RELIEF—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Auditor, state,			
audit of affairs.....	118	5	332
payment of claims under chapter 8, Laws of 1933.....	118	15	336
Branch offices, establishment of.....	118	4	331
Claims under chapter 8, Laws 1933, payment of.....	118	15	336
County or local agencies, employment of.....	118	4	332
Director of public welfare,			
duties and powers,			
access to records of local agencies.....	118	7	333
branch offices, establishment of.....	118	4	331
county or local agencies, employment of.....	118	4	332
expenditure of federal funds.....	118	5	332
rules and regulations, making of.....	118	8	333
copy of filed with secretary of state.....	118	8	333
violation of.....	118	9	333
survey of unemployment.....	118	7	333
Direct or work relief.....	118	3	331
Disbursements for,			
administration.....	118	13	335
direct or work relief.....	118	3	331
reconstruction purposes.....	118	3	331
rehabilitation purposes.....	118	3	331
Federal government, co-operation with.....	118	6	332
Fund, state emergency relief, establishment of.....	118	11	334
appropriation from.....	118	13	335
transfer to, from general fund (emergency).....	118	12	335
Partial invalidity.....	118	16	336
Public welfare,			
department of, to succeed emergency relief administration.....	118	10	334
director of (see Director, this title).			
Reconstruction and rehabilitation.....	118	3	331
EMINENT DOMAIN:			
Drainage districts.....	170	6	591
Flood control, acquisition of land for improvement of rivers..	162	1	539
Flood control districts.....	160	34	523
		39	524
Highways, state,			
acquiring of lands for.....	116	1	326
ENGINEERS' REGISTRATION ACT:			
Appropriation.....	167	17	569
Board,			
members.....	167	11	567
power to revoke certificates.....	167	11	567
Certificate of registration,			
application for.....	167	5	562
fee.....	167	6	563
filed with state treasurer.....	167	6	563
notification of examination date.....	167	6	563
director of licenses to furnish.....	167	6	563
eligibility for.....	167	5	560
lost certificate, duplicate issued.....	167	12	568
practicing without, unlawful.....	167	1	558
exceptions.....	167	1	558
renewal of certificate.....	167	10	566
fee.....	167	10	566
revocation.....	167	11	567
hearings.....	167	11	567
appeal.....	167	11	568
Corporations,			
engineering and surveying, may engage in.....	167	9	565
Effective date of act.....	167	2	557
Evidence of registration.....	167	13	568

ENGINEERS' REGISTRATION ACT.

ENGINEERS' REGISTRATION ACT—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Examining committee,			
appointment by governor.....	167	4	560
compensation	167	7	564
qualifications	167	4	560
questions, to prepare examination.....	167	7	564
report to director of licenses.....	167	7	564
Licenses, director of,			
applications transmitted to examining committee.....	167	7	564
certificates of registration, to furnish.....	167	8	565
duplication of lost certificates.....	167	12	568
renewal of	167	10	566
revocation of	167	11	567
notice of hearing	167	11	567
examinations,			
forms and supplies, to furnish.....	167	3	560
notify applicants of.....	167	6	563
time of, to fix.....	167	3	560
Misdemeanors	167	14	569
Partial invalidity	167	15	569
"Practice of land surveying" defined.....	167	1	556
"Practice of profession of engineering" defined.....	167	1	556
"Professional engineers" defined.....	167	1	556
"Professional experience in engineering" defined.....	167	1	556
"Professional experience in land surveying" defined.....	167	1	557
"Professional land surveyor" defined.....	167	1	557
Seal	167	13	568
Title of act.....	167	16	569
EQUALIZATION, STATE BOARD OF:			
Appropriation	183	2	870
deficiency	175	2	628
General obligation bonds of 1936 retirement fund,			
tax levy for.....	164	5	546
Public service property, taxation of,			
assessment rolls reviewed.....	123	14	367
State institutions of higher learning, tax levy for.....	131	1	392
ERICKSON, CHARLES E., Estate of, relief appropriation.....	175	2	630
ESTATES, income tax return.....	178	19	677
EVERETT TRUST AND SAVINGS BANK,			
Appropriation for judgment.....	175	2	635
EVIDENCE:			
Deed on foreclosure, irrigation districts.....	101	1	249
EXECUTION:			
Property sold under,			
courts granted equitable power to fix upset prices.....	125	1	374
notice of sale	35	1	95
EXEMPTIONS: (see TAXATION).			
FAIR BUSINESS COMPETITION ACT:			
"Commodity" defined	177	2	658
Contracts	177	3	658
Exemptions from	177	5	659
Partial invalidity	177	6	659
"Person" defined	177	2	658
"Producer" defined	177	2	658
Purpose of	177	1	657
Trademark owners, protection of.....	177	3	658
Violations	177	4	658
FAIRWEATHER, DOROTHY, relief appropriation.....	175	2	640
FEDERAL AID ROAD CONSTRUCTION, appropriation.....	144	4	436

FINANCE, BUDGET AND BUSINESS.

FEDERAL COOPERATIVE AGRICULTURAL EXTENSION			
FUND :	Ch.	Sec.	Page
Establishment of	63	1	153
FEDERAL EXPERIMENT STATION FUND :			
Establishment of	71	1	161
FEDERAL HOUSING ACT (see NATIONAL HOUSING ACT).			
FEDERAL VOCATIONAL REHABILITATION FUND :			
Abolishment of	75	3	166
FERGUSON, INEZ, relief appropriation.....	175	2	639
FIDUCIARY, income tax return.....	178	19	677
FINANCE, BUDGET AND BUSINESS, Dept. of:			
Appropriation	{ 183	2	875
	{ 118	13	335
		14	
archives	183	2	876
auditor's office,			
awnings replaced	183	2	880
permanent partition	183	2	880
banking, division of.....	183	2	875
blind, state school for (see state school for blind, this title).			
budget, division of.....	183	2	875
capitol buildings and grounds.....	183	2	875
deficiency	175	2	628
capitol building construction fund.....	{ 183	2	879
	{ 92	1	227
child welfare, division of.....	183	2	877
deficiency	175	2	628
creating revolving fund for purchase of supplies.....	175	2	637
custodial school, state.....	183	2	876
chapel and school rooms, laundry alterations.....	183	2	881
dormitories for working crews.....	183	2	881
deaf, state school for (see state school for deaf this title).			
Eastern state hospital.....	183	2	876
barns and sheds.....	183	2	881
employees' dormitories	183	2	881
grading and paving entrance gates.....	183	2	881
operations	23	2	57
receiving and observation wards, for completion of... 183		2	881
ward buildings, remodeling and alterations.....	183	2	881
girls, state school for (see state school for girls).			
governor's mansion,			
light fixtures, replacement of.....	183	2	880
repairs and furnishings.....	183	2	880
industrial operations	183	2	876
from reformatory revolving fund.....	183	2	877
legislative building,			
interior painting	183	2	880
repairs and furnishings.....	183	2	880
narcotic farm colony, state.....	175	2	643
northern state hospital.....	183	2	876
operations	23	2	57
receiving wards, alterations and equipment.....	183	2	881
parole, transportation and deportation, depts. of.....	183	2	876
sentencing and paroling.....	183	2	876
penitentiary, Washington state.....	183	2	876
boilers, moving and installation.....	183	2	881
deficiency	175	2	629
extension of inmates' dining room, kitchen, cold stor- age and chapel.....	183	2	881
wall inclosing new power house.....	183	2	881
water tank, foundation and piping.....	183	2	881

FINANCE, BUDGET AND BUSINESS.

FINANCE, BUDGET AND BUSINESS—CONTINUED:

Appropriation,	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
public institutions, dept. of.....	183	2	875
public welfare, dept. of.....	118	{ 13	335
		{ 14	335
child welfare, division of.....	183	2	877
deficiency	175	2	628
purchasing, division of.....	183	2	875
reformatory, Washington state.....	183	2	876
wall around inner court.....	183	2	881
revolving fund for purchase of supplies.....	175	2	637
savings and loan association, division of.....	183	2	875
soldiers' home and colony, state.....	183	2	877
barracks and employees' dormitories.....	183	2	881
power house equipment.....	183	2	881
state school for blind.....	183	2	876
boiler house, boiler and equipment.....	183	2	881
dormitory, class rooms and alterations.....	183	2	881
drilling well, for.....	175	2	637
state school for deaf.....	183	2	876
drilling of well, for.....	175	2	637
state school for girls.....	183	2	876
Temple of Justice, rugs, carpets and drapes.....	183	2	880
training school, state.....	183	2	877
treasurer state, audit of.....	183	2	867
Veterans' Home, Washington.....	183	2	877
auxiliary well, equipment, tank and pipes.....	183	2	881
fire proof building.....	183	2	881
Western state hospital.....	183	2	877
operations	23	2	57
capital outlays, etc.....	183	2	881
Created	176	1	647
effective date of act.....	176	22	655
Director of	176	2	647
duties and powers,			
banking,			
appointment of supervisor of.....	176	12	652
exercise of powers formerly vested in dir. of			
efficiency	176	17	653
budget,			
appointment of supervisor of.....	176	14	653
exercise of powers formerly vested in dir. of			
efficiency	176	19	654
narcotic farm colony, state,			
patients,			
care of, pending construction of building.....	84	8	202
remittances for care of patients.....	84	4	200
to provide building for.....	84	1	198
public institutions,			
appointment of supervisor.....	176	15	653
exercise of powers formerly vested in dir. of busi-			
ness control	176	20	655
purchasing,			
appointment of supervisor of.....	176	16	653
performance of duties formerly vested in dir. of			
business control	176	21	655
salary of	176	2	648
sale of personal property.....	176	21	655
savings and loan associations,			
appointment of supervisor of.....	176	13	652
exercise of powers formerly vested in dir. of			
efficiency	176	18	654

FIRE DEPARTMENTS.

FINANCE, BUDGET AND BUSINESS—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Divisions of,			
banking	176	11	652
budget	176	11	652
public institutions	176	11	652
savings and loan associations.....	176	11	652
Lease or purchase lands for growing of shrubbery or nursery			
stock	173	1	605
payment	173	2	605
Nursery stock and shrubbery,			
lease or purchase of land for growing of.....	173	1	605
payment	173	2	605
FINANCE COMMITTEE, State, (see STATE FINANCE COM- MITTEE).			
FINELY, STUART, relief appropriation.....	175	2	634
FIREARMS ACT (see UNIFORM FIREARMS ACT).			

FIRE DEPARTMENTS:

Civil service,			
act,			
cities affected by.....	31	2	76
cities exempted from.....	31	1	76
partial invalidity of.....	31	25	92
actions, civil	31	15	88
"appointing power" defined.....	31	24	91
"appointment" defined	31	24	91
appointment	31	11	85
appropriation of .4 of 1% of total payroll.....	31	22	90
cities to enact appropriate legislation.....	31	18	89
citizens may petition for investigation.....	31	5d	80
"city" defined	31	24	91
clerical assistance	31	19	89
"commission" defined	31	24	91
commission created	31	3	76
members	31	3	76
appointed	31	3	76
within 90 days after effective date.....	31	20	90
clerical assistance	31	19	89
compensation, to serve without.....	31	3	77
duties and powers,			
actions, civil, to conduct.....	31	15	88
administer oaths, power to.....	31	5d	80
complaints, to hear.....	31	5f	81
eligible lists of applicants, to establish.....	31	5h	81
examine applicants,			
competitive tests, to hold.....	31	5h	81
credit in favor of ex-soldiers.....	31	5c	79
obstructing or defeating examination....	31	16	88
tests practical	31	5b	79
records, to keep	31	5k	81
roster of officers and employeas,			
to maintain	31	5g	81
rules and regulations, to make.....	31	5	79
investigation as to obedience of.....	31	5d	79
petition of citizen for.....	31	5d	79
failure to make, violation.....	31	21	90
secretary and chief examiner, to appoint....	31	5	78
subpoena witnesses, power to.....	31	5d	80
vacancies, fill	31	5i	81
meetings	31	5	78
qualifications	31	3	77
removal	31	3	77
term of office.....	31	3	77

FIRE DEPARTMENTS.

FIRE DEPARTMENTS—CONTINUED:

Civil service, employees,	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
absence, leave of.....	31	14	88
applicants,			
examination of	31	5	79
appointment to vacancies.....	31	11	85
discharge of	31	8	82
hearing	31	9	83
appeal	31	9	85
non partisan	31	17	89
personnel serving 6 mo. prior to act retained.....	31	6	82
probationary service	31	11	85
qualifications	31	7	82
term of employment.....	31	8	82
vacancies	31	11	85
“full paid fire department” defined.....	31	24	91
investigations, citizens may petition for.....	31	5d	80
office accommodations	31	19	89
payroll must be certified.....	31	13	87
salaries fixed by appointing power.....	31	12	87
vacancies	31	11	85
violations	31	23	91

FIREMENS' RELIEF AND COMPENSATION, VOLUNTEER:

Appropriation	175	2	643
Board of trustees.....	121	2	349
compensation, to serve without.....	121	2	350
duties and powers,			
applications for relief, hear.....	121	2	351
claims, to pass upon.....	121	2	349
compensation, disbursement of.....	121	2	349
examination of members, to provide for physical.....	121	2	349
expenses, to keep account of.....	121	2	350
minors, appointment of guardians for.....	121	2	351
payments, to direct.....	121	2	349
physicians, employ	121	2	349
record, keep	121	2	349
rules and regulations, to make.....	121	2	350
vouchers, issue	121	2	350
witnesses, compel attendance of.....	121	2	350
officers of	121	3	351
quorum	121	2	351
secretary of,			
record of receipts and disbursements, to keep.....	121	3	351
copy filed with state auditor.....	121	3	351
Death of member.....	121	6	353
children paid	121	6	353
parents paid	121	6	353
widow paid	121	6	353
Disability of member.....	121	4	351
children paid	121	4	352
hospital expenses	121	5	353
sick benefits paid	121	4	352
widow paid	121	4	352
Fees of members.....	121	1	348
payable annually	121	10	354
failure to pay.....	121	10	354
Fund created	121	1	348
composition of	121	1	348
insurance premiums, tax on fire.....	121	1	348
members' fees	121	1	348
Insurance premiums, tax on fire.....	121	1	348

FIREMEN'S RELIEF AND PENSION.

FIREMEN'S RELIEF AND COMPENSATION, VOLUNTEER—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Members,			
death	121	6	353
disability	121	4	351
fees	121	1	348
payable annually	121	10	354
failure to pay	121	10	354
Membership limited	121	9	354
Partial invalidity	121	11	355
"Performance of duty or duties" defined.....	121	8	354

FIREMEN'S RELIEF AND PENSION:

Act,			
exemptions from	39	1	101
not to affect prior rights.....	39	12	111
partial invalidity of.....	39	13	111
Amounts paid	39	9	110
Appropriation	175	2	643
Auditor,			
city, to draw warrants.....	39	9	110
state, to draw warrants for legislative appropriation.....	39	7	108
Board of trustees.....	39	1	100
members	39	1	101
secretary of,			
certify to state auditor number of paid firemen.....	39	7	108
term of office.....	39	1	101
Comptroller to draw warrants.....	39	9	110
Death of member.....	39	5	105
children paid	39	5	105
natural causes	39	6	105
children paid	39	6	106
parents paid	39	6	106
widow paid.....	39	6	106
parents paid	39	5	105
widow paid	39	5	105
Disability of member.....	39	5	103
children paid	39	5	103
disability not caused in performance of duties.....	39	6	107
hospitalization provided	39	4	104
outside line of duty.....	39	6	107
payment provided	39	6	107
retirement for	39	4	104
amount paid	39	3	103
sick benefits paid.....	39	4	104
widow paid	39	3	103
Eligibility for retirement.....	39	2	101
Fire insurance premiums, tax on.....	39	7	108
"Firemen" defined	39	2	102
Fund, created	39	7	107
composition of	39	7	108
insurance premiums, fire.....	39	7	108
salary, percentage of members'.....	39	7	108
investment of	39	8	109
loan from general fund to replenish.....	39	8	109
tax levy for.....	39	8	109
Funeral expenses, payment for.....	39	10	110
Insurance premiums, tax on fire.....	39	7	108
Members' fee	39	7	108
"Members of the fire department" defined.....	39	2	102
Payments,			
auditor to draw warrants for.....	39	9	110
comptroller to draw warrants for.....	39	9	110
"Performance of duty" defined.....	39	11	111

FIREMEN'S RELIEF AND PENSION.

FIREMEN'S RELIEF AND PENSION—CONTINUED:	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Police and fire alarm system, members included	39	2	102
Retirement,			
amounts paid	39	2	101
beneficiaries	39	2	102
members eligible	39	2	101
Salary deductions	39	7	107
Secretary of board,			
certify to state auditor number of paid firemen	39	7	108
Tax levy for fund.....	39	8	109
city council to provide.....	39	8	109
Warrants	39	9	110
FIRESTONE TIRE & RUBBER CO., relief appropriation.....	175	2	637
FISH:			
Fixed appliances prohibited (Fish Traps),			
Columbia river,			
gill nets limited in length.....	1	6	6
purse seines, prohibited in.....	1	7	6
commercial fishing,			
season	1	5	6
trolling	1	3	5
fish traps unlawful.....	1	8	6
fish wheels prohibited.....	1	8	6
fixed appliances unlawful.....	1	8	6
gill nets,			
Columbia river, length limited in.....	1	6	6
licenses,			
issued to former holders only.....	1	4	5
not transferable	1	4	5
Indians exempted from act.....	1	9	7
partial invalidity	1	11	7
pound nets unlawful.....	1	8	6
preserves, salmon	1	2	5
purse seines,			
Columbia river, prohibited in.....	1	7	6
scow fish wheel unlawful.....	1	8	6
season, closed and open.....	1	5	6
set net prohibited.....	1	8	6
trolling, commercial	1	3	5
violations,			
penalty	1	10	7
weirs, prohibited	1	8	6
Oil and fish meal, pilchards used for.....	137	1	403
Pilchards used for oil and fish meal.....	137	1	403
FISHERIES, dept of:			
Appropriation	133	2	872
bounties on seals, deficiency.....	175	2	641
capital outlay	133	2	880
deficiency	175	2	629
egg taking operations.....	133	2	872
from Lewis river hatchery fund.....	133	2	873
industrial pollution studies.....	133	2	873
oyster reserves protection.....	133	2	873
oyster sanitation studies.....	133	2	873
research work	133	2	872
salmon hatcheries, repairs to.....	175	2	641
Created	176	1	647
director of	176	2	648
salary	176	2	648
FLOOD CONTROL:			
Appeal from decision of Supervisor of Hydraulics.....	159	17	509

FLOOD CONTROL.

FLOOD CONTROL—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Bonds, general obligation of 1936,			
authorization	164	3	544
banks, funds invested in	164	3	545
election ratifying issuance	164	13	550
finance committee, supervision of	164	3	544
fiscal agency	164	3	545
form	164	3	545
interest	164	3	544
mutual savings banks, funds invested in	164	3	545
payable	164	3	544
proceeds of sale placed in state flood control fund	164	4	546
available for	164	8	548
purchase of flood control bonds	164	8	548
retirement fund	164	5	546
sale of	164	3	545
savings and loan funds invested in	164	3	544
signed by governor and state auditor	164	3	544
state funds invested in	164	3	545
taxation, exempt from	164	3	545
trust funds invested in	164	3	545
Conservation and Development, director of,			
administration of,			
co-operation with United States	163	2	541
contracts with United States	163	4	541
Contracts, participating	164	7	547
"damage" defined	159	2	505
execution of	164	9	549
with United States	163	4	541
Districts,			
act construed	160	76	537
partial invalidity	160	79	538
actions against	160	32	522
approval of construction work by director	160	48	527
assessor,			
county,			
certify to directors assessed value	160	69	533
attorney general to advise director of conservation and development	160	27	520
bond, sinking fund	160	63	532
bonds, general obligation, issuance of	160	72	534
denominations	160	73	535
election to authorize	160	72	534
interest	160	73	535
maturity date	160	73	535
numbered consecutively	160	73	535
registered or coupon	160	73	535
signatures on	160	73	535
boundaries established by commission	160	19	516
course of boundary lines	160	22	518
hearing on	160	19	516
notice	160	19	516
publication of	160	20	517
contents of	160	21	517
budget	160	68	533
cities and towns,			
contract with	163	6	542
claims against	160	71	534

FLOOD CONTROL.

FLOOD CONTROL—CONTINUED:

Districts,	Ch.	Sec.	Page
commission created	160	11	514
duties,			
boundaries, to establish.....	160	19	516
hearing	160	19	516
notice	160	19	517
publication	160	20	517
text of	160	21	517
dissolution of	160	26	519
expenses of	160	18	516
feasibility of projects, to ascertain.....	160	11	514
meetings	160	14	515
		23	518
adjournment	160	17	516
special	160	16	516
members of	160	12	514
chairman ex officio.....	160	13	515
quorum	160	13	515
conservation and development, director to supervise.....	160	1	511
contracts,			
amount of contract without public bidding.....	160	45	527
		46	527
bids, public	160	43	526
bond of contractor.....	160	44	526
monthly payment of contract price.....	160	42	526
participating	164	7	547
execution of	164	9	549
tax levy for.....	164	10	549
public bidding	160	43	526
state, with	160	35	523
submitted to electors.....	160	41	525
United States, with.....	160	35	523
construction, federal agency may have charge,...	160	36	523
general obligation bonds as security.....	160	35	523
submitting to electors.....	160	41	525
corporation, construed to be.....	160	32	521
county officers,			
assessor (see Assessor, this title).			
auditor (see Auditor, this title).			
compensation, to serve without.....	160	66	532
liable on bond.....	160	66	532
treasurer (see Treasurer, this title).			
diking, drainage or waterway districts,			
contract with	163	6	542
cooperation with	160	77	537
directors, board of, powers of,			
adopt plans	160	40	525
assessor, county, directors to certify amount of tax			
levy to	160	69	533
bids, may reject.....	160	43	526
budget	160	68	533
county commissioners, directors ex officio.....	160	53	529
employ necessary employees.....	160	55	530
expenditures	160	45	527
		46	527
expenses	160	58	530
meetings	160	56	530
special	160	57	530
office	160	56	530
pecuniary interest.....	160	59	530

FLOOD CONTROL.

FLOOD CONTROL—CONTINUED:

Districts,

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
directors, board of, powers of,			
public roads, etc., construction work across.....	160	51	528
records,			
open to public inspection.....	160	58	530
to be delivered to successors.....	160	60	530
resolution to submit proposition to electors.....	160	67	532
rules and regulations, establish.....	160	55	530
seal, to adopt.....	160	55	529
successors, delivering records to.....	160	60	530
dissolution	160	74	536
moneys transferred to state reclamation revolving fund	160	75	537
elections	160	27	520
authorizing contracts with state or United States....	160	41	525
ballot form	160	27	520
majority voting against proposition.....	160	28	520
majority voting for proposition.....	160	29	521
eminent domain	160	34	522
		39	524
establishment of districts.....	160	1	511
expenditures,			
contracts, maximum amount to be expended.....	160	45	527
		46	527
emergency	160	45	527
schedule to be approved by director.....	160	47	527
expense fund created.....	160	61	531
feasibility of projects.....	160	9	513
fund,			
bond, sinking fund.....	160	63	532
expense fund created.....	160	61	531
general obligation bonds deposited with U. S. as security..	160	35	523
highways, protection against flood damage paid from motor			
vehicle fund	160	70	534
amount determined by governor and director of high-			
ways	160	70	534
indebtedness, district may incur.....	160	72	534
election to authorize.....	160	72	534
general obligation bonds.....	160	72	534
investigation to determine feasibility.....	160	5	513
report on	160	7	513
state departments to cooperate.....	160	6	513
municipal corporation, district construed to be exempt from			
taxation	160	32	522
debt limits	160	32	522
name designated by commission.....	160	26	519
non-feasibility of project.....	160	8	513
payroll verified by foreman in charge.....	160	71	534
petitions for, land owner's.....	160	3	512
filed with director of conservation and development....	160	3	512
investigation to determine feasibility.....	160	5	513
report on	160	7	513
report to,			
county commissioners on feasibility of.....	160	10	514
petitioners	160	10	514
text of petition.....	160	4	512
plans to be adopted by board of directors.....	160	40	525
approval of state director.....	160	40	525
power to,			
acquire, purchase, etc., real and personal property....	160	33	522
condemn property	160	34	523
construct dams, etc.....	160	34	522

FLOOD CONTROL.

FLOOD CONTROL—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Districts,			
power to,			
contract	160	33	522
state, with	160	41	525
submitted to electors.....	160	41	525
United States, with.....	160	35	523
federal agency may have charge of construc-			
tion	160	36	523
general obligation bonds as security.....	160	35	523
employ officers, agents and assistants.....	160	33	522
indebtedness, to incur.....	160	38	524
plans, adopt	160	40	525
tax, levy	160	37	524
public roads, construction across.....	160	51	527
public utility, construction across.....	160	51	527
rights of way dedicated by state.....	160	52	529
seal to be adopted by board.....	160	55	529
surveys and location, right to enter upon lands for.....	160	50	527
tax levy	160	37	524
warrants	160	62	531
		71	534
General obligation bonds of 1936 (see bonds, this title).			
General obligation bonds of 1936 Retirement Fund,			
investment	164	8	549
purpose of	164	5	546
tax levy for.....	164	5	546
Hydraulics, supervisor of,			
duties and powers,			
administration of act.....	154	5	506
attorney general, legal advisor of.....	159	17	510
dams, supervision of.....	154	8	507
designs and plans, approve or reject.....	159	6	506
existing structures, abatement of public nuisance.....	159	7	506
flood control zones, established.....	159	13	508
boundaries of	159	14	508
notice of	159	15	508
revision of	159	16	509
investigation and surveys.....	159	11	506
rules and regulations, to establish.....	159	9	507
Indebtedness	160	38	524
state, authorized	164	3	544
Investigations and surveys.....	159	11	506
Liability of state.....	159	4	506
"Main stream" defined.....	160	2	511
Participation contracts.....	164	6	547
		7	547
execution of	164	9	547
Permit	159	10	507
Police power	159	1	505
Quadrangle maps published by U. S. used.....	159	12	508
Rivers, improvement of.....	162	1	539
Sinking fund created.....	164	5	546
State participation with,			
counties	164	7	547
acting jointly	164	7	548
flood control districts.....	164	7	547
United States	164	7	547
State policy	163	1	540
State regulatory control.....	159	1	505
exercise of	159	3	506
"Tributary" defined	160	2	512

FUNDS.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
FLOOD CONTROL—CONTINUED:			
Zones established	159	3	506
boundaries of	159	14	508
notice of	159	15	508
revision of	159	16	509
FORD, FRED J., relief appropriation.....	175	2	631
FORE, G. B., relief appropriation.....	175	2	640
FORESTRY, DIVISION OF:			
Appropriation	183	2	372
FOREST RESERVE FUND:			
Appropriation; distribution of federal government moneys...	183	2	379
FORESTS:			
National,			
acquisition of state lands by United States.....	58	1	145
approval of state forest board.....	58	1	146
jurisdiction, concurrent	58	1	146
tax, right to.....	58	1	146
Reforestation,			
lands acquired from county.....	126	1	376
distribution of proceeds.....	126	1	376
record kept in land office.....	126	1	376
utility bonds, issue of.....	126	2	377
FORT LEWIS, BREMERTON NAVAL MILITARY BRIDGE,			
THE (see NARROWS BRIDGE).			
FORTY MILL LIMIT LAW (see TAXATION).			
FOX & CO., INC., appropriation for judgment.....	175	2	641
FRANK, JOHN, relief appropriation.....	175	2	640
FREDERICK & NELSON, relief appropriation.....	175	2	630
FUNDS:			
Accident fund, investment of.....	90	1	224
Adams fund, abolished.....	71	3	162
Agricultural college current fund, abolishment of.....	74	3	165
Agricultural college permanent fund, investment of.....	76	1	167
Alaska Yukon Pacific Exposition fund, abolishment of.....	73	3	164
Alaska Yukon Pacific Guaranteed interest fund, abolishment of	65	3	155
Auto title fund, abolishment of.....	70	3	160
Bellingham Normal School fund, tax levy for.....	131	1	392
Capper-Ketcham fund, abolishment of.....	63	3	153
Charitable, educational, penal and reformatory institution fund,			
abolishment of current.....	62	3	152
investment of permanent.....	76	1	167
Cheney Normal School fund, tax levy for.....	131	1	392
City, deposit of.....	45	1	122
Current school fund,			
federal moneys received from mining leases, etc., applied to	19	1	44
Current school funds, investment of.....	91	1	225
Current state funds, investment of.....	91	1	225
Electrical license fund.....	169	18	587
Ellensburg Normal School fund, tax levy for.....	131	1	392
Emergency relief fund, state.....	118	11	334
Federal Co-operative Agricultural Extension fund,			
establishment of	63	1	153
Federal experiment station fund, establishment of.....	71	1	161
Federal vocational rehabilitation fund, abolishment of.....	75	3	166
Firemen's relief and compensation fund, volunteer.....	121	1	348
Firemen's relief and pension fund.....	39	1	100
Free public library fund.....	119	10	341
Fuel oil tax (see REVENUE ACT).			
Fuller & Co., W. P., relief appropriation.....	175	2	630
General fund,			
appropriation from capitol building fund; loan repayment..	92	2	227

FUNDS.

FUNDS—CONTINUED:	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
General road and bridge fund, abolished.....	111	2	281
Hatch fund, abolishment of.....	71	3	162
Harbor improvement fund, distribution of, appropriation.....	183	2	879
Hay and grain fund.....	157	1	492
Highway equipment fund.....	144	10	436
Highway funds, other (see HIGHWAYS).			
Highway safety fund, abolishment of.....	69	3	159
Joint sanatorium fund.....	86	10	212
Lateral highway fund, transfer of.....	64	1	154
Local improvement guaranty fund, water district may create.....	82	1	193
Motor vehicles fund, disposition of.....	111	1	279
Normal school funds.....	131	1	392
Normal school permanent fund, investment of.....	76	1	167
Permanent highway fund, transfer of moneys.....	68	1	158
Permanent school fund, investment of.....	76	1	167
Pilotage fund, Puget Sound.....	18	12	42
Public funds; county depositories, prior act repealed.....	46	1	127
Purnell fund, abolishment of.....	71	3	162
Reserve fund, investment of.....	90	1	224
Salary fund, class "A" and first class counties.....	94	1	229
School fund, investment of permanent.....	76	1	167
Scientific school fund, current fund abolished.....	66	3	157
permanent fund, investment of.....	76	1	167
Shorelands improvement guaranteed fund, abolishment of.....	72	3	163
Smith-Lever fund, abolishment of.....	63	3	153
State fair fund, abolishment of.....	61	3	151
State funds, investment in general obligation bonds of 1935...	164	3	545
Trust funds, investment in obligations issued under national housing act	11	1	26
Unemployment compensation administration fund.....	145	17	467
Unemployment compensation fund.....	145	4	445
University current fund, abolishment of.....	67	3	157
University permanent fund, investment of.....	76	1	167
University fund, state, tax levy for.....	131	1	392
Volunteer firemen's relief fund.....	121	1	348
Washington state college fund, tax levy for.....	131	1	392
FULLER & CO., W. P., relief appropriation.....	175	2	630
FUEL OIL TAX (see REVENUE ACT).			
GAME, DEPT. OF:			
Appropriation.....	183	2	873
capital outlay.....	183	2	880
Bounties on predatory animals.....	59	5	149
Created.....	176	1	647
Director of.....	176	2	648
bounties on predatory animals, duties and powers under act.....	59	5	149
rules of issuance of licenses, to make.....	124	1	373
salary.....	176	2	648
License.....	124	1	371
fees, collected, remittance of.....	124	1	372
county.....	124	3	373
state.....	124	2	373
issuance of, who authorized to.....	124	1	372
minors exempt.....	124	1	372
predatory animals, who may hunt without license.....	124	1	372
rules of issuance, director to make.....	124	1	373

GOVERNOR.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
GAS COMPANIES:			
Taxation	121	15	369
GAS TAX (see PETROLEUM PRODUCTS).			
GAS TAX REFUNDS, Petroleum products.....	109	18	271
GEAR, MRS. FLOYD, relief appropriation.....	175	2	637
GENERAL OBLIGATION BONDS OF 1936.....	164	3	544
GENERAL OBLIGATION BONDS OF 1933:			
Bond retirement and interest,			
appropriation	183	2	879
Emergency relief fund,			
appropriation	183	2	879
GILLICK, J. T., relief appropriation.....	175	2	631
GORSEK, JACOB AND THERESA, appropriation for judgment...	175	2	639
GOSS, A. S., relief appropriation.....	175	2	638
GOVERNOR:			
Abolished departments of state,			
disposition of records, questions referred to.....	176	24	656
Agricultural adjustment act,			
approval of marketing agreements.....	78	3	174
committee, appointment of two members of.....	78	3	174
Appropriation	183	2	867
extradition expenses	183	2	867
investigation and emergency.....	183	2	867
mansion	183	2	867
repairs	183	2	880
office	183	2	867
warrants, emergency	183	2	867
Electors of president and vice-president,			
list of signed by.....	20	2	46
Engineers, registration of professional,			
appointment of examining committee.....	167	4	560
appointment of two members,			
of board	167	4	560
Deeds, executed to,			
Boy scouts of America (Tacoma area council).....	104	1	256
Great Northern Railway company.....	50	1	133
	52	1	136
	53	1	138
Payne, J. H., estate.....	49	1	132
Sunde, Olive, and Ruth Christenson.....	51	1	135
Directors under administrative code,			
appointment of	176	2	647
Flood control districts,			
determining cost of protection of highways against flood			
damage	160	70	534
General obligation bonds of 1936, signing of.....	164	3	544
Industrial recovery act,			
duties and powers.....	141	1	412
Old age pension,			
acceptance of federal act.....	182	26	862
Pharmacy, board of,			
appointment and removal.....	98	1	239
Pilotage commissioners, board of,			
appointment of four members.....	18	1	36
Prison terms and paroles, board of,			
appointment	114	8	317
revocation of paroles granted by board.....	114	4	315
Public welfare, dept. of,			
rules and regulations, approval of.....	176	7	649

GOVERNOR.

GOVERNOR—CONTINUED:	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Securities act,			
consent to application for receiver.....	97	4	238
Unemployment compensation commission,			
appointment by	145	10	457
reciprocal arrangements, approval of.....	145	13	463
Unemployment compensation fund,			
treasurer's bond, amount approved by.....	145	4	445
GRADY, THOMAS E., relief appropriation.....	175	2	632
GRAIN AND HAY INSPECTION.....	157	1	492
GRAYS HARBOR COUNTY:			
Aberdeen and Hoquiam, bridges located in,			
acquisition of by state.....	153	1	481
Appropriation,			
drainage district No. 4.....	175	2	644
GRIGGS, DR. L. A., relief appropriation.....	175	2	640
HALL, HARVEY, relief appropriation.....	175	2	639
HALLET, MRS. GEORGE E., relief appropriation.....	175	2	634
HAMBACH, A., relief appropriation.....	175	2	633
HARBOR IMPROVEMENT FUND, distribution of, appropriation..	183	2	879
HATCH FUND, abolishment of.....	71	3	162
HAY AND GRAIN INSPECTION:			
Fees,			
agriculture, director of, to fix.....	151	1	492
deposited in hay and grain inspection fund.....	157	1	492
HEALTH, Dept. of:			
Appropriation	183	2	873
deficiency	175	2	628
Created	176	1	647
Director of.....	176	2	648
salary	176	2	648
HEATING COMPANIES, taxation (see TAXATION).			
HIGHWAYS, Dept. of:			
Aberdeen and Hoquiam bridges,			
acquisition by state.....	153	1	481
Appropriation	144	1	434
audit of books.....	144	11	437
bridges,			
Bremerton toll bridge.....	148	1	473
Columbia slough bridge in Wahkiakum County.....	147	1	472
capital outlays.....	183	2	882
district offices.....	144	2	435
emergencies	144	7	436
equipment fund, highway.....	144	10	436
capital outlay.....	183	2	880
federal aid road act, to carry out provisions of.....	144	4	435
fund, highway equipment.....	144	10	436
capital outlay.....	183	2	880
office	144	1	434
district	144	2	434
primary roads,			
location, etc.....	144	3	435
maintenance	144	5	435
special	144	6	435
reappropriation	152	1	479
reappropriation	152	1	479
secondary roads and city streets,			
location, etc.....	144	8	436
reappropriation	152	1	479
supervision of expenditures, for.....	144	9	436

HORSE RACING.

HIGHWAYS—CONTINUED:	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Audit	144	11	437
Bremerton toll bridge, survey of.....	148	1	473
Brewster toll bridge, survey and appraisal of.....	149	1	474
Clarkston bridge, construction of.....	151	2	478
Columbia slough bridge in Wahkiakum county, construction of	147	1	472
Created	176	1	647
Crossing approaches, acquiring lands for.....	116	1	326
Director of.....	176	2	647
acquisition of lands.....	116	1	326
appropriations to be expended by.....	144	12	437
code of highway law to be submitted to legislature by....	111	10	288
flood control, determining cost of protection to highways..	160	70	534
highway code to be submitted to legislature by.....	111	10	288
highway cost commission,			
member of	184	39	903
primary roads,			
city streets which are part of,			
designation of.....	111	6	283
expenditures on, authorized.....	111	8	287
notice to repair.....	111	6	284
permission to authorities to expend funds on....	111	6	283
supervision of director.....	111	6	283
report to, by county commissioners.....	111	7	285
salary	176	2	648
secondary roads, approval of expenditures on.....	111	9	287
Drainage, acquisition of lands for.....	116	1	326
Engineer, duties in acquiring of lands.....	116	1	326
Flood control districts,			
director to determine cost of protection of highways against			
flood damage.....	160	70	534
Highway code to be submitted to legislature by director.....	111	10	288
Highway cost commission.....	184	39	903
Highway equipment fund created.....	144	10	436
Lateral highway fund transferred.....	64	1	154
Location of across tide or shore lands.....	116	1	327
Narrows bridge, investigation of cost.....	181	7	853
"Operations" defined.....	144	12	437
Pacific ocean tidelands, highway to extend from,			
Queets river north to Cape Flattery.....	54	1	141
Public lands freed from use for,			
notice to commissioner of public lands.....	116	1	326
Rights of way, acquiring lands for.....	116	1	326
"Salaries" defined.....	144	12	437
Sand, gravel or borrow pits and quarries, acquisition of.....	116	1	326
Tidelands on Pacific Beach, highway established on.....	54	1	141
Timber on land acquired, payment to land commissioner.....	116	1	328
"Wages" defined.....	144	12	437
HIGHWAY SAFETY FUND, abolishment of.....	69	3	159
HILEN, A. H., relief appropriation.....	175	2	632
HISTORICAL SOCIETY, WASHINGTON, appropriation.....	183	2	882
HOBERECHT, FRED, relief appropriation.....	175	2	637
HODGE, WALTER H., relief appropriation.....	175	2	639
HOOPER, C. PAT, relief appropriation.....	175	2	634
HOPKINS, HERBERT, relief appropriation.....	175	2	634
HORSE RACING:			
Receipts; old age pension.....	182	30	863

HORTICULTURE.

HORTICULTURE:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Director of agriculture,			
issue regulations covering collecting of native plants.....	168	3	572
Disinfection or destroying infected property.....	168	4	572
refusal of owner to comply with notice of.....	168	4	572
Public nuisance, infected property declared.....	168	4	573
HUGHES, DAN E., relief appropriation.....	175	2	633
HYDRAULIC ENGINEERING (see ENGINEERS' REGISTRATION ACT).			
HYDRAULICS, Supervisor of:			
Flood control, duties and powers.....	159	1	505
INCOME TAX ACT (see PERSONAL NET INCOME TAX).			
INDIANS:			
Intoxicating liquor, act prohibiting sale to Indians repealed..	28	1	67
INDUSTRIAL RECOVERY ACT:			
Administration of national codes of fair competition.....	141	10	420
"Agreement" defined.....	141	14	422
Agreements	141	6	418
Assessments	141	5	418
Attorney general, prosecution of violations.....	141	7	419
Bids to be accompanied by certificates.....	141	11	420
Code authority, power of.....	141	5	418
"Code of fair competition" defined.....	141	14	423
"Conformity" defined.....	141	14	423
Contracts, restrictions in letting of.....	141	11	421
Cooperation with national government.....	141	1	412
Courts; writs of review.....	141	4	417
Employees,			
rights of.....	141	3	415
wages	141	8	419
Employer paying wages below minimum.....	141	8	419
Evidence, <i>prima facie</i>	141	9	420
Exemptions from act	141	12	421
Expiration of act.....	141	13	422
Fair competition, code of,			
application for to governor.....	141	3	413
approval of.....	141	3	417
filed with director of labor and industries.....	141	3	417
cancel or modify, governor may.....	141	3	416
conditions of.....	141	3	415
courts; writs of review.....	141	4	417
hearings on; conducted by governor.....	141	3	417
abstract of testimony.....	141	3	417
Governor,			
duties and powers,			
approval of codes.....	141	3	416
cancel or modify codes, may.....	141	3	416
hearings conducted by.....	141	3	417
national code,			
administration of.....	141	10	420
approval of amendments, etc.....	141	3	416
rules and regulations, to make.....	141	3	415
Hearings	141	3	417
Labor and Industries, director of,			
approved codes to be filed with.....	141	3	417
"Limited code of fair competition" defined.....	141	14	423
National codes effective.....	141	2	413
amendments to be approved by governor.....	141	3	416
"National code of fair competition" defined.....	141	14	422
Partial invalidity.....	141	15	423

INSURANCE.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
INDUSTRIAL RECOVERY ACT—CONTINUED:			
“Person” defined.....	141	14	423
Prosecuting attorneys, prosecution of violations.....	141	7	419
Repeal of prior act.....	141	17	423
Rules and regulations prescribed by governor.....	141	3	415
Standards of fair competition.....	141	6	418
Violations of act.....	141	7	419
prosecutions of, by attorney general and prosecuting at- torneys	141	7	419
INHERITANCE TAX AND ESCHEAT DIVISION, appropriation..	183	2	874
INITIATIVE AND REFERENDUM:			
Initiative 2, blanket primary ballot.....	26	1	60
Initiative No. 77 (see FISH).			
Initiative No. 94, forty mill limit levy (see TAXATION).			
Printing, appropriation for.....	24	1	58
INLAND EMPIRE DAIRY, relief appropriation.....	175	2	631
INSANITY CASES, court costs.....	183	2	879
INSURANCE:			
Appropriation	183	2	869
deficiency	175	2	628
to carry out provisions of chapter 88, Laws 1935.....	175	2	643
Commissioner, duties and powers, companies, rate schedules of.....	88	1	218
rating bureaus.....	88	1	219
Fire, companies, rating schedules, rules and forms.....	88	1	218
agents and companies must observe.....	88	1	218
amendments and deviations.....	88	1	219
approval of insurance commissioner.....	88	1	219
classification schedules; to be filed annually.....	88	4	222
deviations	88	1	219
discrimination	88	3	221
insurance commissioner may order removed..	88	5	222
appeal to Thurston county superior court	88	5	223
effective date of act.....	88	6	223
experience required of companies.....	88	1	219
filed in office of insurance commissioner, to be....	88	1	218
approval of commissioner.....	88	1	218
marine (ocean) insurance excepted.....	88	1	218
rating bureau, rates and rules secured from.....	88	1	218
premiums, tax on for, firemen's relief and compensation fund, volunteer....	121	1	348
firemen's relief and pension fund.....	39	7	108
rating bureau, business is public service in character.....	88	2	220
filing of rating schedule.....	88	2	220
rate schedule must be filed with commissioner.....	88	2	220
rates and rules furnished by.....	88	1	219
records, kept complete.....	88	2	221
services shall be available.....	88	2	221
who may organize.....	88	2	220
Liability and property damage insurance, common carriers, required of.....	184	16	890
contract carriers, required of.....	184	16	890
Personal property tax lien shall follow insurance.....	30	5	73
Rating bureaus	88	1	219

INSURANCE COMPANIES.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
INSURANCE COMPANIES:			
Funds; investment in obligations issued under national housing act	12	1	28
INSURED DEPOSITS:			
City funds	45	3	126
State funds	139	3	407
INTERNATIONAL HARVESTER CO., relief appropriation.....	175	2	637
INTOXICATING LIQUORS:			
Actions, jurisdiction, justices of the peace.....	174	16	625
magistrates	174	16	625
superior courts	174	16	625
Aeroplanes, license, beer and wine by glass.....	158	2	501
Agent for sale or purchase of liquor prohibited.....	158	4	504
exception	158	4	504
"Alcohol" defined	158	1	494
Audit of liquor board, additional auditing	174	12	622
audit by state auditor.....	174	12	622
Auditor, State, audit of liquor board.....	174	12	622
computations for distribution	80	1	188
"Beer" defined	158	1	494
Beer, license, pasteurized	158	2	502
picnics, beer sold at.....	158	2	502
retail	158	2	501
sale by glass.....	158	2	501
sale direct to licensee.....	158	4	504
"Beer wholesaler" defined.....	158	1	499
Beer wholesaler	158	2	500
plant located outside of state.....	158	2	500
"Board" defined	158	1	495
Board, duties, bonds required of employees.....	174	10	620
amount	174	10	620
contracts, execute.....	174	10	620
custom duties, pay.....	174	10	620
employees, bonds required of.....	174	10	620
leasing of premises.....	174	10	619
liquor stores, to determine location of.....	174	10	619
liquor vendors, appointment of.....	174	10	619
location of liquor stores, to determine.....	174	10	619
packages, selection of.....	174	10	619
suspend or revoke licenses, without hearing, power to..	174	3	611
warehouses, establish.....	174	10	619
Washington state patrol, secure assistance of.....	174	11	620
witnesses	174	3	612
members of, liability	174	9	618
report to governor.....	174	13	622
"Brewer" defined	158	1	494
Brewer, license	158	1	500
plant located outside state.....	158	2	500
sale direct to licensee.....	158	4	504

INTOXICATING LIQUORS.

INTOXICATING LIQUORS—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Brewery,			
sale direct to licensee.....	158	4	504
Canvassing orders	158	4	504
Churches, proximity of.....	174	3	614
"Club" defined	158	1	495
Club,			
license,			
sale by glass.....	158	2	501
"Consume" defined	158	1	495
Contempt proceedings	174	3	612
Counties,			
apportionment of revenue.....	80	1	187
Courts,			
contempt proceedings.....	174	3	612
jurisdiction,			
justice courts.....	174	16	625
police courts.....	174	16	625
superior courts.....	174	16	625
"Dentist" defined	158	1	495
"Distiller" defined	158	1	495
Distiller,			
license	174	2	499
Distribution of moneys in revolving fund.....	13	2	30
Distribution of revenue,			
apportionment	80	2	187
cities	80	2	187
computation by state auditor.....	80	3	188
counties	80	2	187
exceptions	80	2	188
general fund	80	1	187
"Domestic winery" defined.....	158	1	498
Domestic winery,			
sale of wine direct to licensees.....	158	3	503
labels	158	3	504
report to board.....	158	3	503
tax	158	3	503
"Druggist" defined	158	1	495
"Drug store" defined.....	158	1	495
Educational institutions, state,			
act prohibiting sale near, repealed.....	89	1	224
"Employee" defined	158	1	495
Employees,			
bonds, surety	174	10	620
liability	174	9	618
"Fund" defined	158	1	495
Fund, liquor revolving fund,			
amount of reserve.....	13	2	30
distribution of moneys.....	13	2	30
Giving away of liquor restricted.....	174	4	614
"Hotel" defined	158	1	495
Hotel,			
license,			
sale of beer or wine by glass.....	158	2	501
"Imprisonment" defined	158	1	496
Indians,			
act prohibiting sale to Indians repealed.....	28	1	67
Inspection	174	7	617
"Interdicted person"	158	1	496
Jurisdiction (see Courts, this title).			

INTOXICATING LIQUORS.

INTOXICATING LIQUORS—CONTINUED:

Licenses,	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
aeroplanes, by glass.....	158	2	501
application for,			
investigation	174	3	610
issued in name of applicant.....	174	3	610
notice of application and issuance.....	174	3	613
to county commissioners.....	174	3	613
to executive officers of cities.....	174	3	613
beer,			
retail	158	2	501
sale by glass.....	158	2	501
wholesalers,			
plant located outside of state.....	158	2	500
brewers,			
beer sold direct to licensee.....	158	2	500
plant located outside of state.....	158	2	500
churches, proximity	174	3	614
city officers, notice of application.....	174	3	613
clubs,			
members	158	2	502
county commissioners, notice of application.....	174	3	613
dining cars on passenger trains.....	158	2	500
distillers	158	1	499
duplicate, transmittal of.....	174	3	613
malt liquor manufacturers.....	158	2	499
manufacturers	158	2	499
exceptions	158	2	499
manufacturers of malt liquor.....	158	2	499
notice of application to cities and counties.....	174	3	613
posting in a conspicuous place.....	174	3	613
retail,			
class A	158	2	501
class B	158	2	501
class C	158	2	501
class D	158	2	502
class E	158	2	502
class F	158	2	502
class G	158	2	502
persons to whom retail licenses may not be issued..	174	3	611
sale by glass, wine and beer,			
aeroplanes	158	2	501
boats	158	2	501
clubs	158	2	501
dining cars	158	2	501
dining places	158	2	501
hotels	158	2	501
restaurants	158	2	501
taverns	158	2	501
schools, proximity	89	1	224
	174	3	614
stills for laboratory purposes.....	158	2	499
suspension or cancellation.....	174	3	611
deliver up licenses to board.....	174	3	612
hearing, without	174	3	611
notice to vendors.....	174	3	612
termination of	174	3	613
wineries	158	2	499
Liquor control board (see Board, this title).			
"Liquor" defined	158	1	496
Magistrates, concurrent jurisdiction.....	174	16	625
"Manufacturer" defined	158	1	496

INTOXICATING LIQUORS.

INTOXICATING LIQUORS—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Manufacturer,			
financial interest in business prohibited.....	174	14	623
license	158	2	499
malt liquor	158	2	499
Minors,			
application for permit by.....	174	6	617
purchase of by.....	174	6	617
sale or gift to.....	174	6	617
Municipalities, distribution of funds.....	80	1	187
"Package" defined	158	1	496
Package,			
sealed	174	5	614
exceptions	174	5	614
"Permit" defined	158	1	496
Permit	174	1	606
expiration	174	1	606
"Person" defined	158	1	497
"Physician" defined	158	1	497
Police judges, concurrent jurisdiction.....	174	16	625
Premises	174	7	617
inspection	174	7	617
refusal to permit.....	174	7	617
"Prescription" defined	158	1	497
Prosecuting attorneys.....	174	5	615
Prosecution	174	5	615
Public institutions, proximity.....	89	1	224
	174	3	614
"Public place" defined.....	158	1	497
"Regulations" defined.....	158	1	497
"Restaurant" defined.....	158	1	497
Restaurant,			
license	158	2	501
wholesaler may not have financial interest in.....	174	14	623
Revenue, apportionment.....	80	1	187
Revolving fund (see Fund, this title).			
"Sale or sell" defined.....	158	1	498
Sale of in vicinity of educational institutions, act prohibiting			
repealed	89	1	224
Sealed packages.....	174	5	614
exceptions	174	5	614
Search and seizure,			
affidavit of complainant.....	174	5	615
delivery of seized liquor to board.....	174	8	618
hearing	174	5	616
report of seizure to board.....	174	8	618
returns	174	5	616
hearings	174	5	616
warrants	174	5	615
			616
Schools, proximity of.....	174	3	614
	89	1	224
"Soda fountains" defined.....	158	1	498
Soda fountain,			
financial interest in.....	174	14	623
license	158	2	501
Soliciting orders	158	4	504
"Spirits" defined.....	158	1	498
"Store" defined.....	158	1	498
"Tavern" defined.....	158	1	498
Tavern,			
license	158	2	501
wholesaler may not have interest in.....	174	14	623

LIBEL.

KING COUNTY—CONTINUED:

Appropriations,

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
local improvement assessments,			
commercial waterway districts, 1 and 2.....	175	2	645
drainage districts 1 and 6.....	175	2	645
water district No. 14.....	175	2	645
treasurer of.....	175	2	632

KITSAP COUNTY:

Appropriation,

Donahue road assessment.....	175	2	645
------------------------------	-----	---	-----

KITTITAS COUNTY:

Appropriation,

Kittitas reclamation district.....	175	2	644
------------------------------------	-----	---	-----

KNOULTON, ORA K., relief appropriation.....	175	2	632
---	-----	---	-----

KNUTSON, FRED, relief appropriation.....	175	2	633
--	-----	---	-----

LABOR:

City owned public utilities,

wage contracts	37	1	98
----------------------	----	---	----

Collection of wages in private employment.....	96	1	231
--	----	---	-----

Wages,

collection of in private employment.....	96	1	231
--	----	---	-----

rebating on public work.....	29	1	67
------------------------------	----	---	----

LABOR AND INDUSTRIES, Dept. of:

Appropriation	183	2	873
---------------------	-----	---	-----

claims, awards, etc.....	183	2	873
--------------------------	-----	---	-----

deficiency	175	2	629
------------------	-----	---	-----

from accident fund.....	183	2	873
-------------------------	-----	---	-----

from medical aid fund.....	183	2	873
----------------------------	-----	---	-----

Director of,

collection of wages in private employment,

actions, to institute.....	96	4	233
----------------------------	----	---	-----

authorized to enforce act.....	96	1	231
--------------------------------	----	---	-----

electrical wiring act,

duties and powers.....	169	3	576
------------------------	-----	---	-----

pilotage commissioners, chairman of board of.....	18	1	36
---	----	---	----

LADIES OF THE GRAND ARMY OF THE REPUBLIC HOME,

appropriation	175	2	631
---------------------	-----	---	-----

LANDS (see PUBLIC LANDS).

LATERAL HIGHWAY FUND, transfer of.....	64	1	154
--	----	---	-----

LAW EXAMINERS, STATE BOARD OF,

Appropriation	183	2	871
---------------------	-----	---	-----

deficiency	175	2	632
------------------	-----	---	-----

LAW COMMISSION, UNIFORM, appropriation for.....	175	2	632
---	-----	---	-----

LAW LIBRARY, appropriation for.....	183	2	871
-------------------------------------	-----	---	-----

LAWS, OFFICIAL COMPILATION:

Remington's Revised Statutes adopted as official.....	34	1	94
---	----	---	----

LAWS:

Appropriation (see APPROPRIATIONS).

Temporary publication, appropriation for.....	14	1	31
---	----	---	----

LEGISLATURE:

Appropriation (see APPROPRIATIONS).

LEWIS COUNTY CURRENT EXPENSE FUND WARRANTS,

holders of.....	175	2	633
-----------------	-----	---	-----

Appropriation	175	2	633
---------------------	-----	---	-----

LIBEL	117	1	329
-------------	-----	---	-----

LIBRARIES, PUBLIC.

LIBRARIES, PUBLIC:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Act,			
existing libraries to comply with.....	119	19	345
law libraries exempt from.....	119	11	343
supersedes municipal charters.....	119	19	345
Appropriation for, made annually.....	119	10	341
Books,			
purchase, trustees to.....	119	9	341
retaining of, wilful.....	119	17	344
Building for library.....	119	9	341
By-laws, rules and regulations, trustees to adopt.....	119	9	340
Certification of librarians.....	119	11	341
Contract for library services from existing library.....	119	7	339
inspection by state librarian.....	119	7	339
school districts may contract for service.....	119	7	339
County commissioners (see Legislative Body).			
Destruction of property belonging to.....	119	16	344
Establishment of.....	119	4	337
abolishment of.....	119	20	345
Finances, trustees have control of.....	119	9	341
"Free public library fund" defined.....	119	10	341
Free use of libraries.....	119	13	343
Fund, free public library.....	119	10	341
"Governmental unit" defined.....	119	3	337
Lease of property by trustees.....	119	9	341
"Legislative body" defined.....	119	3	337
Librarian,			
appointment by board of trustees.....	119	9	340
certificate required.....	119	11	342
state,			
inspection of contract library service.....	119	7	339
member of state board for certification of librarians..	119	11	341
Libraries,			
law libraries exempt from act.....	119	11	343
regional (see Regional).			
"Library" defined.....	119	3	337
Misdemeanors,			
destruction of property belonging to libraries.....	119	16	344
wilful retaining of books, etc.....	119	17	344
Non-residents, use of books.....	119	14	344
Property, title to.....	119	18	344
lease or purchase of.....	119	9	341
Regional libraries,			
counties may join in establishing.....	119	5	338
participation in.....	119	6	338
withdrawal from.....	119	5	338
"Regional library" defined.....	119	2	337
State board for certification of librarians.....	119	11	341
State librarian,			
certification of librarians.....	119	11	341
inspection of contract library service.....	119	7	339
Trustees, Board of,			
appointment or election.....	119	8	340
compensation.....	119	8	340
term of office.....	119	8	340
vacancies.....	119	8	340
duties and powers,			
books, etc., purchase of.....	119	9	341
budget, submit to legislative body.....	119	9	341
building for library, lease, purchase or erect.....	119	9	341
by-laws, rules, and regulations, adopt.....	119	9	340

LICENSES.

LIBRARIES, PUBLIC—CONTINUED:

Trustees, Board of,			
duties and powers,	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
care, supervision and custody of property.....	119	9	340
exchange books with libraries, may.....	119	14	344
exclude persons from use of library, may.....	119	15	344
finances, exclusive control of.....	119	9	341
gifts, accept.....	119	9	341
lease or purchase land for library building.....	119	9	341
librarian, employ.....	119	9	340
assistants.....	119	9	340
non-residents, use of books permitted.....	119	14	344
report of trustees to legislative body.....	119	12	343
copy to state librarian.....	119	12	343
title to money or property vests in trustees.....	119	18	344

LIBRARY, STATE:

Appropriation (see APPROPRIATIONS).			
Librarian, state,			
certification of librarians, member of board for.....	119	11	341
inspection of contract library service.....	119	7	339

LIBRARY, STATE LAW:

Appropriation.....	183	2	871
--------------------	-----	---	-----

LICENSES:

Agricultural and vegetable seed dealers.....	140	4	410
Agricultural products.....	78	13	181
Appropriation.....	183	2	874
deficiency.....	{ 21	1	55
from motor vehicle fund.....	175	2	629
fuel oil tax, for collection of.....	183	2	874
gas tax refunds.....	180	214	848
liquid fuel tax refunds.....	183	2	874
sales tax, collection on fuel oil.....	180	214	848
securities; regulation of sales.....	97	1	234
Chiropody,			
issuance of license to practice.....	48	2	130
Dentists (see DENTISTS).			
Director of.....	176	2	647
duties and powers,			
dentists,			
application forms furnished by.....	112	4	291
examination of applicants.....	112	4	291
list of authorized dentists furnished board.....	112	21	302
refusal to issue license.....	112	8	295
revocation or suspension.....	112	8	295
hearing on.....	112	9	296
notice of.....	112	9	296
witnesses, compel attendance of.....	112	9	296
engineers, registration act,			
applications transmitted to examining committee.....	167	7	564
certificates of registration, to furnish.....	167	8	565
duplication of lost certificates.....	167	12	568
renewal of.....	167	10	566
revocation of.....	167	11	567
notice of hearing.....	167	11	567
examinations,			
forms and supplies, to furnish.....	167	3	560
notify applicants of.....	167	6	563
time of, to fix.....	167	3	560
gas tax refunds.....	109	2	271

LICENSES.

LICENSES—CONTINUED:

Director of,			
duties and powers,			
motor vehicle transportation regulation,	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
combination license and identification plates.....	184	27	896
salary	174	2	648
securities act,			
enjoin fraudulent practices.....	97	4	238
examination of books of company or broker.....	97	3	237
permit, issuance of.....	97	3	237
receiver, apply for.....	97	4	238
rules and regulations, to make.....	97	3	237
Drug stores (see PHARMACY).			
Game	124	1	373
Intoxicating liquor (see INTOXICATING LIQUOR).			
Pharmacy (see PHARMACY).			
LIEUTENANT GOVERNOR:			
Appropriation	183	2	867
LILLY CO., THE CHAS. H., relief appropriation.....	175	2	631
LIQUOR CONTROL BOARD, STATE, (see INTOXICATING LIQUORS).			
LLOYD, GEORGE B., relief appropriation.....	175	2	632
LOCAL IMPROVEMENT GUARANTY FUNDS,			
Water districts, may establish.....	82	1	193
LOGGING COMPANIES, taxing of (see PUBLIC SERVICE PROPERTY).			
LUCE, HERBERT H., relief appropriation.....	175	2	634
LYONS, FRANK, administrator of estate of,			
Appropriation for judgment.....	175	2	635
MANGIS, FRANK H., relief appropriation.....	175	2	638
MARRIOTT, H. M., relief appropriation.....	175	2	638
MARTIN, RAY, relief appropriation.....	175	2	631
McCROSKY, JAMES, relief appropriation.....	175	2	638
MECHANICAL ENGINEERING (see ENGINEERS' REGISTRATION ACT).			
MEYER, JEANETTE C., relief appropriation.....	175	2	631
MEYERS, AL., relief appropriation.....	175	2	634
MILITARY DEPARTMENT (see APPROPRIATIONS, Military department).			
MILK FOR SCHOOL CHILDREN (see CHILDREN).			
MILLERSYLVANIA PARK, appropriation.....	183	2	871
MILLINGTON, DR. WILLIAM A., relief appropriation.....	175	2	632
MINES AND MINING:			
Act,			
director of conservation and development to administer..	142	1	424
appointment of mining engineer.....	142	1	424
engineer, appointment of.....	142	1	424
exhibition of ores and minerals.....	142	4	425
gifts, legacies, etc., acceptance of.....	142	3	425
Coal,			
posting and checking weights.....	6	1	15
Leases,			
federal moneys received from, applied to current school fund	19	1	44
MINOR CHILDREN (see CHILDREN, Adoption).			
MOCERI, S. A., relief appropriation.....	175	2	638

MUNICIPAL PLANNING COMMISSIONS.

MORTGAGES:

Sale of property under execution, courts granted equitable power to fix upset prices.....	Ch. 125	Sec. 1	Page 374
--	---------	--------	----------

MOTOR TRANSPORTATION (see PUBLIC SERVICE, dept. of).

MOTOR TRUCKS (see, also, PUBLIC SERVICE, dept. of).

Cities cannot tax.....	155	1	487
------------------------	-----	---	-----

MOTOR VEHICLE FUEL:

Refunds	109	2	271
Tax (see PETROLEUM PRODUCTS).			

MOTOR VEHICLE FUND:

Created	111	1	279
Disposition of,			
administrative expenses	111	1	280
cities	111	6	282
apportionment from counties.....	111	1	280
certified statement to director of highways.....	111	6	284
expenditures	111	6	284
federal moneys	111	7	286
streets forming part of primary roads.....	111	6	283
director of highways to designate.....	111	6	283
other streets.....	111	6	283
payment for work.....	111	6	283
repair, notice to, by director.....	111	6	284
counties,			
cities, apportionment to.....	111	1	280
deductions	111	1	281
eminent domain	111	7	286
federal moneys	111	7	286
general obligation county road bonds.....	111	7	286
independent highway district bonds.....	111	7	286
percentage to	111	1	280
secondary roads,			
construction and maintenance.....	111	7	285
plans approved by director of highways.....	111	7	285
report filed with director of highways.....	111	7	285
report, county commissioners'.....	111	7	285
vouchers approved by director of highways.....	111	7	286
highways, director of,			
code of highway law submitted to legislature by....	111	10	288
primary roads,			
city streets which are part of,			
designation of	111	6	283
expenditures on, authorization of.....	111	8	287
notice to repair	111	6	284
permission to authorities to expend moneys..	111	6	283
supervision of director.....	111	6	283
report to by county commissioners.....	111	7	285
secondary roads, approval of expenditures on.....	111	9	287
vouchers, approval of.....	111	7	286

MOTOR VEHICLE TRANSPORTATION COMPANIES:

Regulation of (see PUBLIC SERVICE, Dept. of).			
Taxation of (see TAXATION).			

MOUNT VERNON, City of:

Local improvement assessments, appropriation for.....	175	2	636
---	-----	---	-----

MUNICIPAL CORPORATIONS, Division of:

Appropriation	183	2	868
---------------------	-----	---	-----

MUNICIPAL FUNDS (see DEPOSITORIES).

MUNICIPAL PLANNING COMMISSIONS (see PLANNING COMMISSIONS).

MUNICIPAL PUBLIC WORKS PROJECTS.

MUNICIPAL PUBLIC WORKS PROJECTS (see PUBLIC WORKS PROJECTS).	Ch.	Sec.	Page
MUNICIPAL WATER WORKS SYSTEMS:			
Bonding and validation.....	83	1	196
MUTUAL SAVINGS BANKS:			
Capital notes and debentures (see, also, BANKS).....	142	1	113
Employees, pensions for.....	87	1	217
Investment of funds in,			
general obligation bonds of 1936.....	164	3	545
national housing act, obligations issued under.....	10	1	24
NARCOTIC FARM COLONY, STATE:			
Appropriation	175	2	643
Conspiracy to have person adjudged addict a gross misdemeanor	84	10	203
“Drug addict” defined.....	84	2	198
Drug addicts,			
arrest of	84	3	199
complaint and warrant delivered to.....	84	3	199
hearing	84	3	199
counsel, right to.....	84	3	199
jury trial, right to.....	84	3	199
maintenance, cost of.....	84	4	200
parole of	84	5	201
voluntary treatment	84	6	201
Escape of inmates, assisting in, a gross misdemeanor.....	84	10	203
Finance budget and business, director of, duties,			
patients,			
care of, pending construction of building.....	84	8	202
providing building for.....	84	1	198
remittances for care of.....	84	4	200
“Habit forming narcotic drug” defined.....	84	2	198
Hearing and examination.....	84	3	199
order committing to narcotic farm colony.....	84	3	199
record of, clerk of court to keep.....	84	3	199
witness fees	84	7	202
Institution,			
providing, duty of director of finance, budget and business	84	}	1 198
smuggling drugs into deemed a felony.....	84		8 202
smuggling drugs into deemed a felony.....	84	9	202
Maintenance, of drug addicts, cost of.....	84	4	200
Parole of drug addicts.....	84	6	201
Prosecuting attorneys,			
complaint, filing of.....	84	3	199
Relatives liable for maintenance.....	84	4	200
Voluntary treatment	84	6	201
NARROWS BRIDGE:			
Construction authorized	181	1	850
plans submitted	181	2	850
time of completion.....	181	7	854
Cost, statement of.....	181	7	853
Franchise granted	181	9	854
Name of bridge.....	181	1	850
Purchase of completed bridge.....	181	3	851
Right of way granted.....	181	4	852
Sell, right to.....	181	8	853
Toll rates	181	6	852
NATIONAL GUARD, WASHINGTON:			
Appropriation for retained pay.....	161	1	539

OLD AGE PENSIONS.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
NATIONAL HOUSING ACT:			
Insurance companies may invest funds in obligations issued under act	12	1	28
Mutual savings banks may invest funds in obligations issued under act	10	1	24
Savings and loan ass'ns may invest funds in obligations issued under act	9	1	22
Trust funds may be invested in obligations issued under act..	11	1	26
NICHOLSON, BEN L., relief appropriation.....	175	2	630
NORTH BEACH ASTORIA TRANSIT CO., relief appropriation...	175	2	637
NORTH COAST CHEMICAL AND SOAP CO., relief appropriation.	175	2	{ 630 637
NORMAL SCHOOLS, WASHINGTON STATE (see also, BELL-INGHAM, CHENEY AND ELLENSBURG STATE NORMAL SCHOOLS):			
Intoxicating liquor, sale in vicinity of, act prohibiting, repealed.....	89	1	224
Investment of permanent normal school fund.....	76	1	167
Tax levy for.....	131	1	392
NORTHERN STATE HOSPITAL (see FINANCE, BUDGET AND BUSINESS, Dept. of).			
NORTHERN PACIFIC RY. CO., relief appropriation.....	175	2	638
NORTHWESTERN CONSTRUCTION CO., relief appropriation...	175	2	639
NURSERY STOCK,			
Lease or purchase of lands for growing of.....	173	1	605
OCCUPATION TAX (see REVENUE ACT).			
OFFICE AND OFFICERS:			
Subsistence and lodging.....	183	2	866
OKANOGAN COUNTY:			
Appropriation	175	2	644
OLD AGE PENSIONS:			
Amount of	182	4	856
Applicants for	182	5	856
crime, conviction of, effect of.....	182	12	858
eligibility	182	3	855
incapable of taking care of self.....	182	10	858
investigation of	182	7	857
relief, no other.....	182	9	858
Appropriation	182	28	863
Assignable, not	182	17	860
Auditor,			
county	182	29	863
transmit records to dept. of public welfare, to.....	182	29	863
state, warrants drawn by.....	182	24	862
Branch offices	182	23	862
County clerk,			
certificate showing aid rendered filed with.....	182	18	860
records of certificates.....	182	18	860
County old age pension fund abolished.....	182	31	864
Crime, conviction of.....	182	12	858
Effective date of act.....	182	33	865
Eligibility of applicant.....	182	5	856
Estate, lien on.....	182	18	860
Execution, exempt from.....	182	17	860
Federal moneys to be placed in separate fund.....	182	25	862
Fraudulent statements.....	182	20	861
Funeral expenses.....	182	11	858
Horse racing receipts.....	182	30	863

OLD AGE PENSIONS.

OLD AGE PENSIONS—CONTINUED:	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Hospital care.....	182	4	856
Improperly granted pension.....	182	14	859
Investigation of applicant.....	182	7	857
Lien on estate of recipient.....	182	18	860
Medical and surgical care.....	182	4	856
Non recipient not barred from other relief.....	182	22	862
Partial invalidity.....	182	32	865
Payable from general fund.....	182	24	862
Payment by warrants drawn by state auditor.....	182	24	862
Pledge of property to state.....	182	18	860
spouse may occupy.....	182	18	861
Property (see Real Estate, this title).			
Public welfare, department of,			
duties and powers,			
amount of assistance determined by.....	182	{ 4	856
notification of applicant.....	182	8	857
branch offices, establishment of.....	182	23	858
cancel or revoke assistance, power to.....	182	15	862
certificates showing aid granted filed with county			
clerk.....	182	18	859
investigation of applicants.....	182	7	560
reports, submit,			
to governor.....	182	16	857
to federal government.....	182	16	859
rules and regulations, to make.....	182	6	857
warrants prepared and verified by.....	182	24	862
witnesses, compel attendance of.....	182	7	857
Racing receipts, horse.....	182	30	863
Real estate,			
lien against.....	182	18	360
occupied by spouse.....	182	18	361
recipient of pension becoming owner of.....	182	13	358
Repealing or amending act.....	182	21	862
Spouse,			
action against.....	182	19	861
occupying property.....	182	18	861
State acceptance of federal act.....	182	26	862
Warrants,			
drawn by state auditor.....	182	24	862
prepared and verified by department of public welfare....	182	24	862
OPTOMETRY:			
Practicing of,			
unlawful acts enumerated.....	134	1	397
OREGON-WASHINGTON boundary case, appropriation.....	175	2	642
OYSTERS,			
Tideland act repealed.....	47	1	128
PACIFIC COUNTY:			
Diking district No. 1, appropriation for.....	175	2	644
PACIFIC OCEAN TIDELANDS:			
Highway, public, from mouth of Queets river north to Cape			
Flattery.....	54	1	141
PACIFIC STATES CONSTRUCTION CO.:			
Appropriation for judgment.....	175	2	639
PACIFIC TEL. & TEL. CO., relief appropriation.....	175	2	637
PARKS COMMITTEE:			
Appropriation (see APPROPRIATIONS).			
PAROLE BOARD (see PRISON, TERMS AND PAROLE, Board of).			

PERSONAL NET INCOME TAX.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
PAROLE, TRANSPORTATION AND DEPORTATION, Depts. of:			
Appropriation	183	2	876
PATROL, WASHINGTON STATE (see STATE PATROL).			
PAYNE, J. H., Estate of:			
Deed to state lands.....	49	1	132
PEND OREILLE COUNTY:			
Diking district No. 2, appropriation for.....	175	2	644
PENITENTIARY, STATE:			
Appropriations (see APPROPRIATIONS).			
PENSIONS:			
Bank employee (mutual savings banks).....	87	1	217
Blind persons,			
amount of pension.....	106	4	261
application	106	3	260
certificate of physician or oculist.....	106	3	260
evidence of indigency.....	106	3	260
blind person defined.....	106	1	259
county commissioners,			
duties	106	4	261
eligibility for pension.....	106	2	259
funeral expenses.....	106	4	261
ineligibility,			
inmates of state charitable institutions.....	106	2	260
"publicly soliciting alms" defined.....	106	2	259
wards of U. S. government.....	106	2	260
oculists or physicians' fees.....	106	3	261
supervisors, appointment of.....	106	8	262
surgical and medical treatment.....	106	5	261
tax levy to create fund.....	106	7	262
Firemen's Pensions (see FIREMEN'S RELIEF AND PEN- SION and FIREMEN'S RELIEF AND COMPENSATION, VOLUNTEER).			
Old age pension (see OLD AGE PENSION).			
PERKINS, CHARLES N., relief appropriation.....	175	2	640
PERMANENT HIGHWAY FUND, transfer of moneys in.....	68	1	158
PERSONAL NET INCOME TAX:			
Accounting methods, allocation of income,			
businesses owned or controlled by same interest.....	178	15	675
change of tax period.....	178	{	16 675
		}	17 675
credits, when taken.....	178	13	673
deductions, when taken.....	178	13	673
estates (see Estates, this title).			
gain or loss (see Gain or Loss, this title).			
general rule	178	11	672
gross income, items of, when included.....	178	12	672
income, bases of computation.....	178	11	672
estates, trusts, etc.....	178	29	681
income year, defined.....	178	1(f)	661
first tax payable for.....	178	4	662
tax levied for.....	178	2	661
installment basis	178	14(c)	674
gain or loss.....	178	22(e)	679
installment sales	178	14	673
inventories, may be required.....	178	6(c)	664
partnership (see Partnerships, this title).			
Accounting period (see Tax Period, this title).			

PERSONAL NET INCOME TAX.

PERSONAL NET INCOME TAX—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Actions,			
barred, when	178	57	695
contempt proceedings	178	52	692
restraining order or injunction.....	178	57	695
suit to recover tax paid.....	178	58	695
tax debt to state.....	178	62	699
Administration,			
appropriation for	178	68	703
vested in Tax Commission.....	178	65	701
Administrators (see Estates, this title).			
Affiliated businesses	178	15	675
Appeals	178	58	695
Appropriations,			
administration	178	68	703
refunds	178	69	704
Assessments,			
additional tax	178	46	689
original by Commission.....	178	51	691
Assignees for benefit of creditors (see Estates, this title).			
Assignments (see Estates, this title).			
Bad debts, deductible.....	178	7 (h)	666
Beneficiary (see Estates, this title).			
Bonds,			
appeal	178	58	695
collection of interest for others, duty to make return.....	178	54	693
security for return.....	178	44 (b)	688
stay of collection.....	178	60	697
upon receipt of installment obligations at death.....	178	14 (d)	674
Books,			
brokers, names of customers.....	178	55	694
copy of Federal Income Tax returns may be required....	178	48	690
failure to keep, barred from questioning tax.....	178	48	690
investigation for assessment.....	178	51	691
must be kept.....	178	48	690
names and addresses of recipients of payments.....	178	54	693
open to inspection.....	178	51	691
		52	692
out of state records.....	178	48	690
Calendar year (see Tax Period, this title).			
Clerk of court, duties.....	178	61	698
Collection and enforcement,			
distrain or warrant.....	178	61	698
held in abeyance, when.....	178	59	697
sheriff or agent of commission.....	178	61	698
stay of collection of assessment.....	178	60	697
suit as for debt.....	178	62	699
"Commission" defined	178	1	660
Computation of tax (see Accounting Methods, this title).			
Correction of tax reported.....	178	46	689
Courts,			
appeals to	178	58	695
contempt proceedings	178	52	692
Credits against net income,			
normal tax only.....	178	9	670
normal and surtax.....	178	10	671
partnership	178	38	686
reduced period less than 12 months.....	178	17 (e)	676
to be taken for what year.....	178	13	673
to distributees of employees' trust.....	178	32	683
Criminal offenses (see Penalties).			

PERSONAL NET INCOME TAX.

PERSONAL NET INCOME TAX—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Date,			
effective	178	72	704
operative	178	43	687
Deductions (see Gross Income, this title).			
Departure from state.....	178	44	687
Dependents (see Credits Against Net Income, this title).			
Distrain by tax warrant.....	178	61	698
"Dividend" defined	178	1	660
"Earned income" defined.....	178	9	670
"Earned income reductions" defined.....	178	9	671
"Earned net income" defined.....	178	9	671
Earned net income,			
partnerships	178	39	686
period less than 12 months.....	178	17(d)	676
Enforcement (see Collection and Enforcement, this title).			
Estates,			
administrator, trustee, etc., personal liability,			
failure to notify Commission.....	178	62	699
payment of debt before tax.....	178	36	685
administrator, trustee, etc., to pay tax.....	178	28	681
exception	178	{ 33	684
		34	685
beneficiary, amounts included in net income.....	178	29(b)	682
taxable year different from estate.....	178	31	683
capital gains and losses, apportioned.....	178	35	685
depletion	178	7	664
employees' trusts, not taxable, except to distributee.....	178	32	683
income, basis of computation.....	178	{ 29	681
		11	672
credits against	178	30	683
deductions	178	29	682
income	178	34	684
notify Commission, when.....	178	62	699
returns (see Returns, this title).			
revocable trusts, income, how taxed.....	178	33	684
stock bonus trusts, not taxable.....	178	32	683
Executors (see Estates, this title).			
Exclusions (see Gross Income, this title).			
Exemptions (see Gross Income, this title).			
Extensions of time,			
bond	178	60	697
filing returns	178	43	687
interest	178	60	697
		178	45(a)
payment of assessments.....	178	60	697
Failure or refusal to file return.....	178	51	691
Federal Revenue Act of 1934.....	178	22	678
Fiduciaries (see Estates, this title).			
"Fiduciary" defined	178	1	660
"Fiscal year" defined.....	178	1	660
Fiscal year (see Tax Period, this title).			
"Foreign Country" defined.....	178	1	660
Gain or loss,			
basis of ascertaining.....	178	22	678
capital assets, sale or exchange.....	178	26	680
depreciation, obsolescence, etc.....	178	25	680
estates (see Estates, this title).			
exceptions	178	23	679
installment sales	178	23	679
partnership	178	40	686
property acquired by gift.....	178	24	679
securities or stock, sale or exchange.....	178	27	680

PERSONAL NET INCOME TAX.

PERSONAL NET INCOME TAX—CONTINUED:			
	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Gifts	178	7	664
"Gross income" defined.....	178	6	662
Gross income,			
businesses owned or controlled by same interests.....	178	15	675
deductions, allowable	178	7	664
deductions, non-allowable	178	8	669
exclusions from	178	6 (b)	662
holders of life or terminable interest,			
shrinkage allowed	178	8 (b)	669
items of, when included.....	178	12	672
Guardians (see Estates, this title).			
Hearings	178	{	52
			58
			692
			695
"Income year" defined.....	178	1	660
"Individual" defined	178	1	660
Insolvency (see Estates, this title).			
Installment sales	178	14	673
Inventories, may be required.....	178	6 (c)	664
Levy and sale by sheriff or agent.....	178	61	698
Lien upon property.....	178	62	699
Loss (see Gain or Loss, this title).			
"Net income" defined.....	178	5	662
Net income,			
accounting period, change of, computation.....	178	{	16
			17
			675
business, controlled by same interests.....	178	15	675
computed on basis of taxpayers' annual accounting period	178	11	672
credits against (see Credits Against Net Income, this title).			
"earned net income" defined.....	178	9 (d)	670
estates, trusts	178	29	682
partnership	178	37	685
period less than 12 months.....	178	17	675
returns (see Returns, this title).			
Normal tax, imposition and rates.....	178	2	661
Notices,			
all to be mailed, how, effect.....	178	56	695
by administrators, receivers, trustees, assignees, etc.....	178	62	699
holding collection in abeyance.....	178	59	697
of assessed tax	178	51	691
of correction of tax.....	178	46	689
on hearings	178	58	695
order terminating taxable period, tax in jeopardy.....	178	44 (a)	687
Oaths (see Verification, this title).			
Overpayment	178	46	689
"Paid" defined	178	1	660
"Paid or incurred" defined.....	178	1	660
Partial invalidity of act.....	178	70	704
Partnerships, partners,			
application of tax.....	178	37	685
capital gains and losses, treatment.....	178	40	686
credits against net income, interest of partnership.....	178	38	686
earned income	178	39	686
net income, computation.....	178	37	685
returns	178	41	686
taxable year of partner different from partnership.....	178	42	686
Payment,			
stay of	178	60	697
time of (see Tax Period, this title).			
Penalties,			
additions to tax,			
costs of executing warrants.....	178	61	698
departure from state.....	178	44 (c)	688

PERSONAL NET INCOME TAX.

PERSONAL NET INCOME TAX—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Penalties,			
additions to tax,			
failure or refusal to file return.....	178	51	691
interest on extensions.....	178	45 (a)	689
interest on tax assessed.....	178	51	691
interest on warrants.....	178	61	698
on additional assessments.....	178	46	689
payment not made when due.....	178	50	691
returns not filed when due.....	178	50	691
criminal,			
assisting fraudulent return or claim.....	178	64	700
contempt	178	52	692
failure to keep records, make returns, pay tax.....	178	64	700
failure to collect, account for tax.....	178	64	700
violating secrecy clause.....	178	67	702
“Person” defined	178	64	701
Personal exemption (see Credits Against Net Income, this title).			
Probate (see Estates, this title).			
Protest not necessary.....	178	58	695
Rate	178	2	662
“Received” defined	178	1	660
Receivers (see Estates, this title).			
Records (see Books, this title).			
Refunds,			
after judgment of court.....	178	47	690
appropriation for	178	69	704
excess at end of tax year.....	178	46	689
money paid to commission in error.....	178	47	690
Remittances, form	178	49	691
Repeal of conflicting laws.....	178	71	704
“Resident” defined	178	1	660
Resident, tax to be paid by.....	178	2	662
Returns,			
accounting period (see Tax Period, this title).			
agent of taxpayer.....	178	18 (c)	677
assisting false returns.....	178	64	700
brokers, names of customers.....	178	55	694
change of accounting period.....	178	17	675
departure from state.....	178	44	687
due date	178	43	687
estates (see Estates, this title).			
extensions, good cause.....	178	43	687
interest on	178	45 (a)	689
failure to file, penalty.....	178	50	691
Federal return, copy may be required.....	178	48	690
first tax payable, for what period.....	178	4	662
husband and wife.....	178	18 (b)	677
individuals required to make	178	18	676
payment of tax in installments.....	178	45 (b)	689
payments made to others, return required.....	178	54	693
remittance to accompany.....	178	45 (a)	689
secrecy concerning	178	67	702
tax in jeopardy.....	178	44 (a)	687
used in evidence.....	178	67	702
Sale of property (see Gain or Loss, this title).			
Sale of securities (see Gain or Loss, this title).			
Secrecy, penalty for violation of.....	178	67	702
“Surtax net income” defined.....	178	3	662
Tax,			
date due	178	43	687
first due, for what period.....	178	4	662
levied	178	2	661

PERSONAL NET INCOME TAX.

PERSONAL NET INCOME TAX—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Tax Commission, duties and powers,			
administration of act vested in.....	178	65	701
agents of Tax Commission,			
given powers of sheriff.....	178	61	698
liability	178	65	701
appeals to Supreme Court.....	178	58	695
bad debts	178	7 (h)	666
business controlled by same interests, apportionment of income, etc.	178	15	675
change of tax period or accounting method,			
credits to be apportioned.....	178	10 (c)	672
method to be approved.....	178	{ 16	675
		{ 17	675
correct error in computation of tax.....	178	46	689
credit excess payments.....	178	46	689
depletion, allowance for.. ..	178	7 (j)	666
examine books, etc.....	178	52	692
extend time for filing returns.....	178	43	687
gain or loss, estates, trusts, beneficiaries.....	178	35	685
grant or deny hearings for correction.....	178	58	695
installment obligations, transfer of.....	178	14	673
installment sales, computation of tax.....	178	14	673
inventories, may require.....	178	6 (c)	664
investigate books, records, etc.....	178	51	691
issue tax warrants.....	178	61	698
keep records of funds.....	178	49	691
loss, sale of securities.....	178	27	680
notify applicant of hearing.....	178	58	695
notify taxpayer of assessment.....	178	51	691
notify taxpayer of error in computation.....	178	46	689
notify taxpayer of termination of tax year.....	178	44 (a)	687
partnerships	178	{ 40	686
		{ 39	686
refunds, to approve vouchers for.....	178	46	690
returns,			
brokers	178	55	694
joint fiduciaries	178	20	678
persons having knowledge of payments to others.....	178	54	693
secrecy imposed, qualifications.....	178	67	702
security for payment of tax.....	178	44 (b)	688
summon witnesses, administer oaths, etc.....	178	52	692
take evidence on oath.....	178	52	692
tax in jeopardy, termination of tax year.....	178	44 (a)	687
transmit tax collected to treasurer.....	178	66	702
verification of deductible contributions.....	178	7	667
"Tax payer" defined.....	178	1	660
Taxpayer,			
actions by, limited.....	178	57	695
appeals	178	58	695
barred from questioning tax, when.....	178	48	690
records	178	48	690
Tax period,			
accounting period, change in.....	178	16	675
deductions and credits, taken for what year.....	178	13	673
estate, beneficiary with different taxable year.....	178	31	683
first tax payable, for what period.....	178	4	662
gross income, items, included when.....	178	12	672
"income year" defined.....	178	1 (f)	661
tax levied for.....	178	2	661
less than 12 months.....	178	17	675
net income, basis of computation, fiscal or calendar, year..	178	11	672

PHARMACY ACT.

PERSONAL NET INCOME TAX—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Tax period,			
partnership, partner with different income year.....	178	42	686
taxable year, termination of by Tax Commission.....	178	44	687
Tax rate	178	2	661
Trusts (see Estates, this title).			
Verification, oaths,			
hearings under oath.....	178	52	692
returns (see Returns, this title).			
who empowered to administer.....	178	53	693
Warrant for unpaid tax.....	178	61	698
PERSONAL PROPERTY (see, also, TAXATION).			
Sale under execution, notice of.....	35	1	95
PERSONAL TAXES (see TAXATION).			
PETERSON, ALMA, relief appropriation.....	175	2	632
PETROLEUM PRODUCTS, Taxing and regulation of,			
Excise tax,			
"broker" defined	109	1	270
claim for refunds from,			
affidavit showing amount of fuel purchased from other			
sources	109	2	273
auditor to draw warrants for.....	109	2	273
filing claims, time for.....	109	2	273
investigation	109	2	274
permit required	109	2	271
application for	109	2	271
invoices	109	2	273
separate	109	2	274
"dealer" defined	109	1	270
"department" defined	109	1	270
"director" defined	109	1	270
"distributor" defined	109	1	269
exemptions from tax.....	109	2	272
cleaning and dyeing, motor vehicle fuel used for....	109	2	272
destroyed motor vehicle fuel.....	109	2	275
engines incapable of operation on highways.....	109	2	272
exportations,			
affidavit accompanied by invoice required.....	109	2	273
certificate, export	109	2	273
manufactures, motor vehicle fuel used by.....	109	2	272
"highways" defined	109	1	270
"industrial tractor" defined.....	109	1	271
"person" defined	109	1	270
"motor vehicle" defined.....	109	1	269
"motor vehicle fuel" defined.....	109	1	269
"producer" defined	109	1	270
"service station" defined.....	109	1	270
PHARMACY ACT:			
Advertising	98	6	244
Appropriation	98	13	246
Board of pharmacy.....	98	1	239
compensation	98	2	240
duties	98	3	240
meetings	98	2	240
members	98	1	239
Certificate of location.....	98	8	245
Dispensary	98	6	243
license	98	8	245
Drugstore	98	6	243
license	98	8	245

PHARMACY ACT.

PHARMACY ACT—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Licenses,			
application for non-resident.....	98	4	241
dispensary	98	8	245
dispensing without	98	6	245
drugstores	98	8	245
pharmacist	98	5	242
pharmacy	98	8	245
renewal of	98	5	242
shop-keepers	98	4	241
vendors	98	4	242
		7	244
Pharmacy	98	6	243
license	98	8	245
Physicians	98	6	243
Violations	98	5	242
		6	242
		7	245
		8	245
 PIERCE COUNTY:			
Appropriation for Donahue road assessment.....	175	2	645
 PILCHARDS (Fish):			
Used for oil and fish meal.....	137	1	403
 PILOTAGE ACT:			
Appropriation	18	12	42
Board of pilotage commissioners,			
compensation, to serve without.....	18	2	37
members	18	1	36
office	18	2	37
powers,			
administer oaths	18	14	43
license, may revoke, suspend or withhold.....	18	13	42
hearings on	18	13	42
pilots,			
examination of, provide for.....	18	9	40
licenses to, issue.....	18	9	40
qualifications, establish	18	9	40
rates of pilotage, to fix.....	18	9	40
rules and regulations, to make.....	18	9	39
subpoena witnesses	18	14	43
report to by pilots.....	18	7	38
term of office.....	18	1	36
vacancies	18	1	36
Exempt from act, vessels.....	18	4	37
Fund, Puget Sound pilotage.....	18	12	42
Labor and industries,			
director, chairman of board.....	18	1	36
office of board located at department of.....	18	2	37
Licenses,			
eligibility of pilot for.....	18	8	39
employment of pilot without.....	18	11	41
fee	18	8	39
piloting without	18	11	41
refusal to employ licensed pilot.....	18	11	41
term of	18	8	39
Lien, pilot's	18	15	43
Partial invalidity	18	17	43
Pilots,			
dues for piloting.....	18	5	38
penalty for violation of rates.....	18	6	38

PLANNING COUNCIL.

PILOTAGE ACT—CONTINUED:

Pilots,	Ch.	Sec.	Page
license,			
eligibility for	18	8	39
employment of pilot without.....	18	11	41
fee	18	8	39
piloting without	18	11	41
term of	18	8	39
lien on vessel.....	18	15	43
report, quarterly	18	7	38
"Puget Sound and adjacent inland waters" defined.....	18	3	37
Rates for pilotage.....	18	5	38
change of	18	9	40
hearing	18	9	40
effective period	18	9	40
extra compensation	18	9	40
Rules and regulations, board to adopt.....	18	9	39
copies to be mailed to each pilot, vessel operator or agent.	18	9	40
Vessels exempt	18	4	37
Violations of act,			
punishment of	18	10	41

PIPE LINE COMPANIES, taxing of (see TAXATION).

PLANNING COUNCIL (city, county and regional):

"Appointive members" defined.....	44	1	116
"Board" defined	44	1	115
Building restrictions	44	6	118
"City" defined	44	1	116
City authority and powers.....	44	12	121
"Commission" defined.....	44	1	116
"Council" defined	44	1	116
Districts formed upon recommendation of commission.....	44	6	118
"Ex officio members" defined.....	44	1	116
"Highways" defined	44	1	116
"Mayor" defined	44	1	116
Members of planning commission.....	44	2	116
building restrictions recommended.....	44	6	118
chairman	44	3	117
compensation, to serve without.....	44	2	117
expenditures	44	4	117
meetings	44	3	117
non-partisan	44	2	117
plans for development of municipalities.....	44	5	117
ordinance adopting plans and maps,			
certified copies filed with county auditor.....	44	8	119
public hearing on plans.....	44	8	119
notice	44	8	119
purpose of plans.....	44	7	118
recommended as whole or part.....	44	8	119
research and fact finding committee, to act as.....	44	10	120
state council, co-operation with.....	44	10	120
removal from office.....	44	2	117
rules for transaction of business.....	44	3	117
tenure of office.....	44	2	116
"Municipality" defined	44	1	116
Ordinances and resolutions, amendments to.....	44	9	120
Plans for development of municipalities (see Members this title).			
Purpose of plans.....	44	7	118
Regional planning commission	44	11	121
"State council" defined.....	44	1	116
State council, co-operation with.....	44	10	120

PORT DISTRICTS.

PORT DISTRICTS:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Comprising area less than entire county,			
elections,	133	8	395
canvassing votes	133	8	395
manner of holding.....	133	8	395
notice of	133	8	395
cost of publication.....	133	10	396
port commissioners,			
election, time of.....	133	1	394
notice of	133	8	395
tenure of office.....	133	6	395
precinct comprised of two or more districts.....	133	9	396
time of election.....	133	1	394
validity of prior acts.....	133	11	396
Enlargement of,			
authorization for	16	1	33
election to determine.....	16	1	33
ballots, text of.....	16	1	34
petition for	16	1	33
PORT ORCHARD, city of, relief appropriation.....	175	2	639
PRESIDENTIAL ELECTORS:			
Appropriation	183	2	879
Election	20	1	45
PRINTING, PUBLIC (see PUBLIC PRINTER).			
PRISON, TERMS AND PAROLE:			
Board	114	1	308
administer act, to.....	114	1	308
appointment	114	8	317
business or profession, shall not engage in other.....	114	8	317
chairman of	114	8	317
convicted persons,			
application for pardon,			
board to pass on representations.....	114	7	317
conditionally pardoned convicts,			
supervision of	114	7	317
"deadly weapon" defined.....	114	2	311
discharge from custody.....	114	2	311
facts and information, board to obtain.....	114	2	309
investigation	114	3	313
felony, conviction of	114	2	309
judge, sentencing, to furnish board with information..	114	2	309
parole,			
by board	114	4	313
by governor	114	4	115
cancellation or revocation,			
by board	114	4	313
by governor	114	4	315
credit of one-third sentence, maximum.....	114	4	313
fugitive from justice.....	114	4	315
record of paroled persons.....	114	4	314
privacy	114	4	314
sentence, commencement of.....	114	2	310
suspended sentence,			
revocation of	114	6	316
supervision of person under.....	114	6	316
transfer of prisoners.....	114	5	316
violation of parole.....	114	4	313
forfeiture of credits.....	114	4	313
hearing	114	4	314
terms of imprisonment fixed.....	114	2	310
limitations on board.....	114	2	311
revocation of, for infraction of rules.....	114	2	310
time credit reductions, allowance of.....	114	2	312

PUBLIC LANDS.

PRISON, TERMS AND PAROLE—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Board,			
embezzlement, term for.....	114	2	312
employment of secretary, employees and assistants.....	114	8	318
meetings	114	8	318
members of	114	8	317
quarters	114	8	319
report	114	8	318
rules and regulations.....	114	4	315
salaries	114	8	318
superintendent of penitentiary and reformatory.....	114	4	314
tenure of office.....	114	8	317
vacancies	114	8	317
warrant, order of board served as.....	114	4	314
peace officers to serve.....	114	4	314
PROSECUTING ATTORNEYS:			
Dentistry act, violations of, prosecution.....	112	{ 22	302
		{ 23	302
Drug addicts, filing of complaint against.....	84	3	199
Election board, member of.....	5	1	13
Industrial recovery act, to prosecute violations of.....	141	7	419
Parole board, information concerning convicted persons to.....	114	2	309
Wages, collection private employment; authority of.....	96	2	232
PROVIDENCE HOSPITAL, relief appropriation.....	175	2	632

PUBLIC LANDS:

Aircraft, public ways for, act establishing repealed.....	115	1	320
Appraisal, prior to sale.....	55	1	142
improvements	136	1	400
disposition of	57	1	144
Appropriation (see APPROPRIATIONS).			
Cemetery, sale for.....	56	1	143
Commlsioner of,			
duties,			
appraisal of lands for sale.....	55	1	142
conservation work by United States,			
to determine profit received by state.....	129	1	387
exchange of, execute deeds.....	136	1	401
record of forest lands deeded to state by counties....	126	1	376
report to legislature.....	129	3	388
Conservation work, reimbursement of United States.....	129	1	387
Conveyance of, to:			
Great Northern Ry. Co.....	{ 50	1	133
	{ 52	1	136
	{ 53	1	138
Payne, J. H., estate.....	49	1	132
Sunde, Olive, and Ruby Christenson.....	51	1	135
Depositories for funds, interest fixed by State Finance Com- mittee	60	1	150
Harbor line commissioners, act repealed.....	115	1	319
Improvements on state lands, disposition of.....	57	1	144
Indemnity lands, act providing for selection repealed.....	115	1	319
Lease, improvements on leased lands, payment to lessee.....	57	1	144
Oysters, tidelands of 3rd class, sale for oyster planting, act re- pealed	47	1	128
Public ways for aircraft across tideflats, act repealed.....	115	1	320
Sale, appraisal of lands for.....	55	1	142
cemetery purposes, for.....	56	1	143
profit from	129	1	387

PUBLIC LANDS.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
PUBLIC LANDS—CONTINUED:			
Tidelands act granting lands to United States repealed.....	115	1	320
Timber on lands acquired for highway use, payment for.....	116	1	328
Trespass, act defining and punishing repealed.....	115	1	319
PUBLIC NUISANCE:			
Abatement,			
flood control; existing structures.....	159	7	506
Orchards, infected	68	4	573
PUBLIC PRINTER:			
Compensation,			
classification and rates of compensation.....	130	1	389
reprinting from standing type.....	130	2	391
supplies obtained from private sources.....	130	3	391
work obtained from private sources.....	130	3	391
PUBLIC SERVICE, Dept. of:			
Appropriation (see APPROPRIATIONS).			
Auto transportation companies defined.....	120	1	346
“between fixed termini, etc.” defined.....	120	1	347
“commission” defined	120	1	346
“corporation” defined	120	1	346
“person” defined	120	1	346
“public highway” defined.....	120	1	346
Created, department	176	1	647
Motor vehicle transportation, regulation of,			
act,			
administration of	184	29	897
compliance with	184	4	886
exemptions from,			
farmers; transportation of products.....	184	3	886
relief organizations, state or federal.....	184	3	886
state or federal owned motor vehicles.....	184	3	885
towing and wrecking.....	184	3	886
United States mail.....	184	3	885
auto stage,			
license fee	184	35	899
brokers	184	2	885
certificate of public convenience and necessity abolished....	184	5	887
“common carrier” defined.....	184	2	884
common carrier,			
bond, surety	184	21	893
driver's hours on duty.....	184	18	891
gross operating revenue return.....	184	28	896
identification,			
cards	184	26	895
plates	184	27	895
joint rates of common carriers by land or water.....	184	20	893
liability and property damage insurance.....	184	16	890
security deposit in lieu of.....	184	16	890
permit,			
application for	184	6	887
denied	184	9	888
form of	184	7	888
fee	184	7	888
suspended or amended.....	184	24	894
rates filed	184	19	892
compensation,			
transporting property for; question of fact.....	184	15	890
conflicting laws	184	45	904

PUBLIC SERVICE.

PUBLIC SERVICE, Dept. of—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Motor vehicle transportation, regulation of,			
"contract carrier" defined.....	184	2	884
driver's hours on duty.....	184	18	891
gross operating revenue return.....	184	28	896
identification,			
cards	184	26	895
plates	184	27	895
liability and property damage insurance.....	184	16	890
security deposit in lieu of.....	184	16	890
permit,			
application for	184	6	887
denied	184	9	888
form of	184	7	888
fee	184	7	888
suspended or amended.....	184	24	894
rates filed	184	19	892
dealers,			
license fee	184	35	899
"department" defined	184	2	884
department of public service,			
agreement with other states.....	184	33	899
bond not required of.....	184	24	894
classifications established	184	10	888
co-operation with federal government.....	184	33	899
gross operating revenue.....	184	28	896
identification cards prescribed.....	184	26	895
expiration	184	26	895
operation without illegal.....	184	26	895
identification and license plates, combined.....	184	27	896
joint rates of common carriers by land and water....	184	28	897
permits	184	6	887
form	184	7	888
temporary	184	14	890
revocable	184	23	894
regulate and supervise, authority to,			
common carriers	184	11	889
contract carriers	184	12	889
exempt carriers	184	13	889
private carriers	184	13	889
special carrier	184	14	890
rates	184	19	892
rules and regulations.....	184	10	888
copy of, to permit holder.....	184	25	895
state patrol, Washington.....	184	29	897
"exempt carrier" defined.....	184	2	885
exempt carrier; compensation of, unlawful.....	184	22	894
for-hire cars,			
license fee	184	35	899
gross operating revenue.....	184	28	896
percentage rate paid	184	28	896
highway cost commission.....	184	39	903
appropriation	184	42	903
engineers, clerks, employees, authorized to employ....	184	42	903
members	184	39	903
purpose of commission.....	184	38	902
report to legislature.....	184	41	903
interstate commerce, act applies to.....	184	32	899
licenses,			
effective date	184	36	901
fees	184	35	899
		36	901

PUBLIC SERVICE.

PUBLIC SERVICE, Dept. of—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Motor vehicle transportation, regulation of,			
maximum gross weight.....	184	36	900
license fee	184	36	900
additional fee	184	36	900
per diem fee in lieu of.....	184	36	900
weight in excess of amount licensed.....	184	37	901
"motor carrier" defined.....	184	2	885
motor trucks,			
license fee	184	36	900
maximum gross weight stenciled or painted on.....	184	36	901
passengers, unlawful to carry.....	184	36	901
weight in excess of amount licensed.....	184	37	901
"motor vehicle" defined.....	184	2	884
partial invalidity of act.....	184	47	905
"person" defined	184	2	884
"private carrier" defined.....	184	2	885
private carrier; unlawful to charge.....	184	22	893
"public highway" defined.....	184	2	884
public service revolving fund.....	184	28	896
reclassification	184	43	904
"special carrier" defined.....	184	2	884
driver's hours on duty.....	184	18	891
gross operating revenue return.....	184	28	896
identification,			
card	184	26	895
plates	184	27	895
insurance or security.....	184	17	891
permit,			
application for	184	6	887
denied	184	9	888
form	184	7	888
fee	184	7	888
suspended or amended.....	184	24	894
temporary	184	14	890
		17	891
trailer	184	36	900
maximum gross weight painted or stenciled on.....	184	36	901
passengers, unlawful to carry.....	184	36	901
weight in excess of amount licensed.....	184	37	901
"vehicle" defined	184	2	885
violations	184	31	898
		37	901
Name of department changed to department of Public Service	8	1	21
Narrows bridge,			
to prescribe toll rates.....	181	5	852
Salary of director.....	176	2	647

PUBLIC SERVICE PROPERTY, taxing of:

Commission, Tax,			
"airplane company" defined.....	123	1	357
airplane company	123	8	364
		15	368
assessor, county,			
list of properties.....	123	10	366
valuation of properties.....	123	16	370
assessment,			
hearing on	123	13	367
roll	123	11	366
equalization of	123	14	367
review of	123	14	367
time of	123	7	363
"commission" defined	123	1	356

PUBLIC SERVICE PROPERTY.

PUBLIC SERVICE PROPERTY, taxing of—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Commission, Tax,			
companies to file report with.....	123	3	361
refusal of	123	6	363
"company" defined	123	1	359
conflicting acts	123	20	370
counties,			
apportionment of value.....	123	14	368
method of	123	15	368
.....		1	357
electric light and power company.....	123	8	364
.....		15	368
equalization, state board of,			
review of assessment roll.....	123	14	367
gas companies	123	8	364
.....		15	368
"gas" company defined.....	123	1	358
heating companies	123	8	364
.....		15	368
"heating company" defined.....	123	1	358
logging railroad companies.....	123	8	364
.....		15	368
"logging railroad company" defined.....	123	1	359
motor vehicle transportation companies.....	123	8	364
.....		15	368
"motor vehicle transportation company" defined.....	123	1	360
"non-operating company" defined.....	123	1	356
"operating company" defined.....	123	1	360
operating property,			
personal property	123	8	364
real property	123	8	364
time of assessment.....	123	7	363
value of property, partly within and partly without			
state, system as unit.....	123	9	365
operating and non-operating, determining.....	123	2	361
partial invalidity of act.....	123	19	370
"person" defined	123	1	359
.....		1	358
pipeline company	123	8	364
.....		15	368
powers of commission,			
access to all books.....	123	4	361
witnesses,			
compel attendance	123	4	362
depositions of	123	5	363
value of property, to determine.....	123	7	363
.....		1	356
railroad company	123	8	364
.....		15	368
representative of company.....	123	11	366
rules and regulations.....	123	18	370
.....		1	356
steamboat company	123	8	364
.....		15	368
.....		1	357
telegraph company	123	8	364
.....		15	368
.....		1	357
telephone company	123	8	364
.....		15	368
.....		1	359
toll bridge company.....	123	8	364
.....		15	368

PUBLIC SERVICE PROPERTY.

PUBLIC SERVICE PROPERTY, taxing of—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Commission, Tax,		1	358
water company	123	8	364
		15	368
PUBLIC UTILITIES:			
City warrants outstanding,			
special bonds to refund.....	81	1	189
PUBLIC UTILITY TAX (see REVENUE ACT).			
PUBLIC WELFARE, Dept. of:			
Appropriation	118	13	335
		14	335
audit of	175	2	641
child welfare, division of.....	183	2	877
deficiency	175	2	628
Child welfare, division of.....	176	7	650
created	176	1	647
Director,			
duties and powers,			
child welfare, appointment of supervisor of.....	176	5	649
expenditures of funds.....	176	8	650
duties formerly performed by director of business			
control	176	8	650
old age pension,			
to administer	182	4	856
relief, appointment of supervisor of.....	175	4	648
expenditure of funds.....	175	7	650
duties formerly performed by administrator of			
emergency relief	176	7	649
rules and regulations,			
to prescribe	176	7	649
salary	176	2	647
social security, appointment of supervisor of.....	176	6	649
expenditure of funds.....	176	9	651
old age pension.....	182	4	856
unemployment compensation	145	1	438
Divisions,			
child welfare	176	3	648
relief	176	4	648
social security	176	6	648
Federal act, acceptance of provisions of.....	176	10	651
Old age pension, administering of, by director.....	182	4	856
Relief, division of.....	176	4	648
Rules and regulations.....	176	7	649
Social security, division of.....	176	6	649
PUBLIC WORK:			
Wages, rebating wages on public work.....	29	1	67
PUBLIC WORKS, Dept. of:			
Name changed to department of public service.....	8	1	21
PUBLIC WORKS PROJECTS:			
Act,			
partial invalidity of.....	107	5	267
remedial	107	4	266
termination of	103	6	267
"Bonds" defined	107	2	263
"Contract agreement" defined.....	107	2	264
"Federal agency" defined.....	107	2	264
"Governing body" defined.....	107	2	263
Grants in aid,			
municipality may accept.....	107	3	265
"Law" defined	107	2	263

REVENUE ACT.

PUBLIC WORKS PROJECTS—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Municipalities, authority of,			
bonds,			
issuance	107	3	266
sale	107	3	266
contracts for public work, award.....	107	3	265
contracts, make and execute.....	107	3	265
cost	107	3	266
federal recovery act, comply with.....	107	3	265
grants in aid, accept.....	107	3	265
loans, obtain	107	3	265
obligations, issue temporary.....	107	3	266
"Public works projects" defined.....	107	2	264
"Recovery act" defined.....	107	2	263
PUGET SOUND PILOTAGE ACT (see PILOTAGE ACT).			
PURCHASING, Division of,			
Appropriation	183	2	875
PURNELL FUND, abolishment of.....	71	3	162
RAILEY, VIRGIL, relief appropriation.....	175	2	637
RAILROADS, taxing of.....	123	8	364
RADIO:			
Libel	117	2	330
Tax (see REVENUE ACT).			
REAL ESTATE DIRECTOR, appropriation.....	175	2	642
REAL PROPERTY:			
Sale under execution, notice of.....	35	1	95
Taxing of (see TAXATION).			
RECLAMATION DISTRICTS, refinancing of.....	7	1	17
RECLAMATION, Division of (see CONSERVATION AND DEVELOPMENT, Dept. of).			
RECLAMATION OF AGRICULTURAL LANDS:			
Aid to reclamation districts.....	7	1	17
Bonds	7	1	17
interest	7	1	18
purchase	7	1	17
sale	7	1	18
Borrowing of money.....	7	1	19
Co-operation with United States.....	7	1	21
Delinquent tax certificates, purchase of.....	7	1	19
Director of conservation and development,			
powers and duties.....	7	1	17
report to legislature.....	7	1	21
REFORMATORY, WASHINGTON STATE (see FINANCE, BUDGET AND BUSINESS, Dept. of).			
REIPLOEG, CHRIS, relief appropriation.....	175	2	633
REMINGTON'S REVISED STATUTES:			
Official compilation of state laws, adopted as.....	34	1	94
REVENUE ACT	180	1	706
Admissions tax	180	44	733
Allocation of revenue.....	180	211	846
Business tax	180	4	709
Cigarettes, tax on.....	180	82	751
Compensating tax	180	31	726
Conveyances, tax on.....	180	53	738
Corporate net income tax.....	180	159	811
Fuel oil tax.....	180	78	749
General administrative provisions.....	180	185	830
General provisions.....	180	212	847
Inheritance Tax	180	104	768

REVENUE ACT.

REVENUE ACT—CONTINUED:	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Introductory provisions	180	1	707
Liquor tax	180	51	737
Public utility tax.....	180	36	728
Radio tax	180	74	748
Retail sales, tax on.....	180	16	721
<hr/>			
Act, effective date.....	180	218	849
validity of act,			
partial invalidity, not to affect whole.....	180	212	847
Actions,			
barred, when	180	198	837
contempt proceedings	180	194	835
restraining order or injunction.....	180	198	837
suit to recover tax paid.....	180	199	837
tax debt to state.....	180	203	841
Administration,			
appropriation for	180	213	848
fuel oil tax, license department.....	180	81	751
vested in tax commission.....	180	208	844
Administrators, executors, guardians, receivers, trustees, assignees,			
personal liability when.....	180	203	841
to notify commission when.....	180	203	841
Admissions tax	180	44	733
admissions,			
basis and rate of tax.....	180	44 (a)	733
defined	180	45 (a)	735
agricultural fairs, exempt.....	180	49	737
bi-monthly returns	180	47	735
box-office sales in excess of established price, basis and rate of tax.....	180	44 (c)	734
brokers' sales in excess of established price, basis and rate of tax	180	44 (b)	734
cabarets, basis and rate of tax.....	180	44 (e)	735
cards of admission.....	180	46	735
collection, taxes on admissions.....	180	47	735
date,			
due and payable.....	180	47	735
operative date of law.....	180	44 (a)	733
definitions,			
admissions	180	45 (a)	735
person	180	45 (b)	735
successor	180	45 (b)	735
excess of established price,			
box-office sales in.....	180	44 (c)	734
brokers' sales in.....	180	44 (b)	734
exemptions,			
amounts paid for admission less than 10 cents.....	180	44 (a)	733
agricultural fairs	180	49	737
free or reduced rate admissions.....	180	44 (a)	733
imposition of tax.....	180	44 (a)	733
issuing tickets or cards of admission, requirements.....	180	46	735
itinerant places of amusement, certificate of registration required	180	48	736
joint liability for tax, temporary amusements.....	180	48	736
leases of boxes or seats, basis and rate of tax.....	180	44 (d)	734
name of place, printing on cards or tickets of admission..	180	46	735
name of seller, printing on cards or tickets of admission..	180	46	735
price, printing on tickets or cards of admission.....	180	46	735

REVENUE ACT.

REVENUE ACT—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Admissions tax,			
rate of tax,			
admissions	180	44 (a)	733
box-office sales in excess of established price.....	180	44 (c)	734
brokers' sales in excess of established price.....	180	44 (b)	733
cabaret	180	44 (e)	735
leases of boxes or seats.....	180	44 (d)	734
roof gardens	180	44 (e)	735
records to be kept,			
reduced rate admissions.....	180	44 (a)	733
refreshments,			
cabaret performances	180	44 (e)	735
public performance in connection with service of.....	180	44 (e)	735
registration, certificate required,			
temporary places of amusement.....	180	48	736
reserved seats, charge for use of, as charge for admission	180	45 (a)	735
roof gardens, basis and rate of tax.....	180	44 (e)	735
sale price, printing on tickets or cards of admission.....	180	46	735
seats, charge for use of, as charge for admission.....	180	45 (a)	735
tables, charge for use of, as charge for admission.....	180	45 (a)	735
taxes, assessment, collection, enforcement (see General Ad-			
ministrative Provisions).			
tickets, established price to be printed on.....	180	46	735
temporary places of amusement, certificate of registration			
required	180	47	735
Allocation of revenue.....	180	211	846
funds, per cent to be deposited to each.....	180	211	846
state treasurer, duty of.....	180	211	846
Appeals,			
bond	180	199	837
form, pleading and procedure.....	180	199	837
from assessment by commission.....	180	199	837
protest unnecessary	180	199	837
to courts	180	199	837
Application, certificate of registration.....	180	187	830
Appropriations,			
department of licenses.....	180	214	848
tax commission, administration.....	180	213	848
tax commission, refunds.....	180	215	848
Assessments,			
additional tax	180	188	831
original by commission.....	180	193	834
penalties (see Penalties, this title).			
Assignees for benefit of creditors (see Administrators, this			
title).			
Assignments (see Administrators, this title).			
Bonds,			
appeal	180	199	837
stay of collection.....	180	201	839
Books, records, invoices,			
failure to keep, barred from questioning tax.....	180	190	832
investigation for assessment.....	180	193	834
must be kept.....	180	190	832
open to inspection.....	180	194	834
out of state concerns.....	180	190	832
Business tax	180	4	709
burden of proof,			
agents, brokers, sales by accounting records.....	180	10	716
resale certificates	180	9	716
sales, retail or wholesale, books and records.....	180	9	716

REVENUE ACT.

REVENUE ACT—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Business tax,			
business activities,			
all business not otherwise taxed.....	180	4 (e)	710
extraction	180	4 (a)	709
manufacturing	180	4 (b)	709
retailing	180	4 (c)	709
taxable as to each activity.....	180	6	715
wholesaling	180	4 (d)	710
wholesale distribution, without sale.....	180	4 (d)	710
wholesale sales of agricultural products.....	180	8	716
(see, also, Definitions and Exclusions, this title.)			
date,			
due and payable.....	180	13	720
operative date of law.....	180	4	709
deductions,			
cash discount	180	12 (c)	720
constitutional inhibitions	180	12 (f)	720
credit losses	180	12 (d)	720
donations	180	12 (b)	719
dues	180	12 (b)	719
endowment funds	180	12 (b)	719
fruit packing, sorting, washing.....	180	12 (g)	720
initiation fees	180	12 (b)	719
investments, use of money.....	180	12 (a)	719
motor fuel tax.....	180	12 (e)	720
no deduction for costs, delivery charges, expenses or			
taxes	180	{ 5 (f)	712
		5 (g)	712
tuition fees	180	12 (b)	719
(see, also, Exemptions, this title.)			
definitions,			
business	180	5 (m)	714
cash discount	180	5 (o)	714
commercial use	180	5 (l)	714
company	180	5 (b)	711
engaging in business.....	180	5 (n)	714
extractor	180	5 (i)	713
gross earnings	180	8	716
gross income of the business.....	180	5 (g)	712
gross proceeds of sales.....	180	5 (f)	712
manufacturer	180	5 (j)	713
person	180	5 (b)	711
sale	180	5 (c)	711
sale at retail.....	180	5 (d)	711
sale at wholesale.....	180	5 (e)	712
successor	180	5 (q)	715
tax commission	180	3 (a)	708
tax year, taxable year.....	180	5 (a)	711
to manufacture	180	5 (k)	714
tuition fee	180	5 (p)	715
value proceeding or accruing.....	180	5 (h)	713
employees, not taxable.....	180	11 (g)	719
exemptions,			
beneficiary associations	180	11 (h)	719
boxing and wrestling.....	180	11 (e)	718
business taxed under Title V.....	180	11 (b)	718
employees	180	11 (g)	719
farming	180	11 (d)	718
horseracing	180	11 (f)	718
hospitals	180	11 (i)	719
insurance business	186	11 (c)	718

REVENUE ACT.

REVENUE ACT—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Business tax,			
exemptions,			
less than \$1000 measure of tax.....	180	11 (a)	717
less than \$400 measure of tax.....	180	11 (a)	717
real estate, rental or sale.....	180	11 (j)	719
extraction (see Business Activities, this title).			
installment sales (see Sales, this title).			
manufacturing (see Business Activities, this title).			
municipal corporations, a taxable person.....	180	5 (b)	711
rates (see Tax rates, this title).			
records to be kept,			
brokers, or agents.....	180	10	716
methods of accounting, cash receipts, accrual.....	180	5 (h)	713
resale certificates	180	9	716
returns	180	13	720
wholesale sales, proof of, books and records.....	180	9	716
registration,			
certificates required	180	187	830
returns,			
cash receipts or accrual method.....	180	5 (h)	713
due and payable, bi-monthly.....	180	13	720
sales,			
agent or broker, books and records.....	180	10	716
agricultural products	180	8	716
auctioneer, bailee, broker, in own name.....	180	10	716
conditional sales, method of reporting.....	180	5 (h)	713
definition	180	5 (c)	711
distribution without sale.....	180	4 (d)	710
feed	180	5 (d)	711
installment sales, method of reporting.....	180	5 (h)	713
real estate	180	11 (j)	719
sale to customer, prior to manufacture.....	180	5 (j)	713
transfer other than outright sale.....	180	4 (e)	710
retail sale, taxable, definition.....	180	4 (c)	709
retail sale, by extractor or manufacturer, taxable....	180	6	715
wholesale sale, taxable, definition.....	180	4 (d)	711
wholesale sales, burden of proof.....	180	9	716
wholesale sale by extractor or manufacturer, not taxable	180	6	715
services and other business,			
mechanical, personal, professional and others.....	180	4 (e)	710
sales to persons performing services, retail.....	180	5 (d)	710
tax commission may prescribe rules,			
books and records.....	180	9	716
conditional sales	180	5 (h)	713
distribution without sale.....	180	4 (d)	710
installment sales	180	5 (h)	713
returns	180	13	720
value of products, determination.....	180	7	715
taxes,			
apply to each activity.....	180	6	715
operative, when	180	4	709
payable bi-monthly	180	13	720
part of operating overhead.....	180	14	721
tax year	180	5 (a)	711
taxpayer,			
definition of	180	3	708
(see, also, Records to be kept, and Returns, this title.)			
tax rates,			
all business not otherwise taxed.....	180	4 (e)	710
extraction	180	4 (a)	709
manufacturing	180	4 (b)	709

REVENUE ACT.

REVENUE ACT—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Business tax,			
tax rates,			
retailing	180	4 (c)	709
wholesaling	180	4 (d)	710
wholesale distribution without sale.....	180	4 (d)	710
wholesale sales of agricultural products.....	180	8	716
wholesale (see Burden of proof, Business activities, Definitions, Sales and tax rates, this title).			
Business tax of 1933,			
no tax to be imposed under its provisions after April 30,			
1935	180	216	849
revenues after June 30, to general fund.....	180	217	849
Certificate of registration,			
application for	180	187	830
engaging in business without or after revoked.....	180	207	843
fee to be paid.....	180	187	830
issued by commission when, how.....	180	187	830
revocation	180	202	839
Clerk of court, duties.....	180	202	839
Cigarettes, tax on.....	180	82	751
affixation of stamps.....	180	82	751
agents, employees and others guilty as principals.....	180	86	755
cigarettes, basis and rate of tax.....	180	82	751
compensation for affixing stamps.....	180	82 (f)	753
constitutional inhibitions.....	180	94	763
contrabrand goods, subject to confiscation and sale.....	180	88	758
date, operative date of law.....	180	82	751
definitions,			
cigarette	180	83 (d)	754
person, sale, business and successor.....	180	83 (f)	754
retailer	180	83 (b)	754
retail selling price.....	180	83 (c)	754
stamp	180	83 (e)	754
wholesaler	180	83 (a)	754
duplicate invoices	180	82 (b)	752
failure to affix stamps, penalty.....	180	84	754
imposition of tax.....	180	87	757
intent and purpose.....	180	82	751
interstate business, separate stock, bond required.....	180	82 (g)	753
invoices	180	82 (b)	752
penalties	180	82 (b)	752
procedure in case of seizure.....	180	85	755
rate of tax, cigarettes.....	180	89	758
records to be kept.....	180	82	751
refunds, unused or damaged stamps.....	180	84	754
retailers to affix stamps, when.....	180	92	762
stamps to be affixed.....	180	82 (c)	752
seizure	180	82 (a)	751
tax commission,			
authorized to design stamps.....	180	82 (d)	753
may return confiscated property.....	180	82 (e)	753
may remit penalties.....	180	91	761
wholesalers to affix stamps, when.....	180		
vending machines, certificate required.....	180	93	763
Collection and enforcement, (see Payment, Returns, this title.)			
distrainment or warrant.....	180	202	839
held in abeyance, when.....	180	200	839

REVENUE ACT.

REVENUE ACT—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Collection and enforcement,			
revocation of certificate of registration.....	180	202	841
		207	843
sheriff or agent of commission.....	180	202	839
stay of collection of assessment.....	180	201	839
suit as for debt.....	180	203	841
Compensating tax.....	180	31	726
date, operative date of law.....	180	31	726
deductions, taxes previously imposed upon sale.....	180	33	727
definitions,			
purchase price.....	180	35 (a)	727
terms, meaning same as Title II.....	180	35 (b)	728
exemptions	180	32	726
purchase price, defined.....	180	35 (a)	727
rate,			
tax rate.....	180	31	726
tax rate, variable.....	180	33	727
returns, due and payable bi-monthly.....	180	34	727
tax,			
imposed, rate.....	180	31	726
previously imposed upon sale, deductible.....	180	33	727
upon use of tangible personal property purchased at retail	180	31	726
Conveyances, tax on.....	180	53	738
cancellation of stamps.....	180	56	738
date, operate date of tax.....	180	53	738
exemptions, instrument or writing to secure debt.....	180	53	738
imposition of tax.....	180	53	738
payment of tax.....	180	55	738
penalties	180	58	739
person, defined.....	180	54	738
rate of tax, redemption of stamps, limitations.....	180	53	738
Corporate net income tax.....	180	159	811
accounting period, additional returns, when changed.....	180	169	823
		177	827
administration	180	184	829
agricultural organizations, exempt.....	180	163 (b)	813
allocation of net income.....	180	173	825
annual license fees,			
defined	180	159 (k)	812
offset allowed.....	180	175	827
ascertainment of gain or loss.....	180	170	823
banks,			
defined	180	159 (e)	812
tax imposed upon.....	180	160	812
basis for ascertaining gain or loss.....	180	170	823
benevolent life associations, exempt.....	180	163 (i)	815
bequests, value of, excluded from gross income.....	180	165 (c)	818
betterments, amounts paid for, not deductible.....	180	168 (a)	822
boards of trade, exempt.....	180	163 (f)	814
business leagues, exempt.....	180	163 (f)	814
cemetery corporations, exempt.....	180	163 (d)	814
chambers of commerce, exempt.....	180	163 (f)	814
charitable organizations, exempt.....	180	163 (e)	814
civic leagues, exempt.....	180	163 (g)	814
clubs, organized for pleasure or recreation, exempt.....	180	163 (h)	814
community chest fund, exempt.....	180	163 (e)	814
consolidated returns.....	180	178	827
contributions, deductible when.....	180	167 (h)	821

REVENUE ACT.

REVENUE ACT—CONTINUED:

Corporate net income tax,

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
corporations,			
defined	180	159 (b)	811
exempt	180	163	813
tax imposed upon.....	180	161	813
cruelty to children or animals, organizations for the pre- vention of, exempt.....	180	163 (e)	814
debts, bad debts, deductible when.....	180	167(e)	821
deductions from gross income,			
allowable	180	167	819
non-allowable	180	168	822
definitions	180	159	811
depletion, allowance for, deductible when.....	180	167 (g)	821
depreciation, allowance for, deductible when.....	180	167 (g)	821
devises, value of, excluded from gross income.....	180	165 (c)	818
dividends,			
excluded from gross income, when.....	180	165 (d)	818
stock	180	165 (e)	819
doing business, defined.....	180	159 (f)	812
domestic corporations, defined.....	180	159 (i)	812
educational organizations, exempt.....	180	163 (e)	814
exchange of property, gain or loss on.....	180	171	825
exemptions	180	163	813
exclusions from gross income.....	180	165	818
exempt corporations.....	180	163	813
exhaustion, allowance for, deductible when.....	180	167 (f)	821
expenses, deductible when.....	180	167 (a)	819
extension of time for filing returns.....	180	174	826
fair corporations, exempt.....	180	163 (q)	817
farmers' mutual insurance companies, exempt.....	180	163 (j)	815
farmers' and fruit growers' marketing, purchasing and crop financing organizations, exempt.....	180	163	813
fiscal year, defined.....	180	159 (d)	811
foreign corporations, defined.....	180	159 (j)	812
fractional year, tax attaches for.....	180	179	828
fraternal beneficiary societies, exempt.....	180	163 (c)	813
gain or loss,			
basis for determining.....	180	170	823
recognition of	180	171	825
gift, value of property acquired by, excluded from gross income	180	165 (c)	818
gifts, deductible when.....	180	167 (h)	821
gross income,			
deductions from,			
allowable	180	167	819
non-allowable	180	168	822
defined	180	164	818
exclusions from	180	165	818
holding companies, certain holding companies exempt....	180	163(m)	816
horticultural organizations, exempt.....	180	163 (b)	813
income year, defined.....	180	159 (c)	811
incurred defined	180	159 (g)	812
initial tax, basis of.....	180	162	813
installment sales, recognition of gain or loss.....	180	171	825
installments, tax payable in.....	180	180	828
insurance companies, exemption of certain.....	180	163 (a)	813
interest, deductible when.....	180	167 (b)	819
involuntary conversion, gain or loss.....	180	172	825
labor organizations, exempt.....	180	163 (b)	813
life insurance proceeds, excluded from gross income.....	180	165 (a)	818
literary organizations, exempt.....	180	163 (e)	814
lobbying organizations, not exempt.....	180	163 (e)	814

REVENUE ACT.

REVENUE ACT—CONTINUED:

Corporate net income tax,

	Ch.	Sec.	Page
losses,			
deductible, when.....	180	167 (d)	820
non-deductible, when	180	168 (e)	823
mutual ditch, irrigation, telephone companies, exempt.....	180	163 (i)	815
mutual savings banks, payments to depositors deductible.....	180	167 (b)	819
national banks, tax imposed on.....	180	160	812
net income, defined.....	180	166	819
obsolescence, allowance for, deductible when.....	180	167 (f)	821
offset	180	175	827
paid, defined	180	159 (g)	812
paid or accrued, defined.....	180	159 (g)	812
paid or incurred, defined.....	180	159 (g)	812
payment of tax.....	180	180	828
penalties,			
failure to file return or pay tax.....	180	181	829
premiums,			
life insurance, not deductible, when.....	180	168 (c)	822
return, excluded from gross income.....	180	165 (b)	818
rates of tax,			
banks	180	160	812
corporations	180	161	813
real estate boards, exempt.....	180	163 (f)	814
received, defined	180	159 (h)	812
received or accrued, defined.....	180	159 (h)	812
religious organizations, exempt.....	180	163 (e)	814
repealing clause.....	180	183	829
restoration, amount expended for, not deductible if allow- ance previously made.....	180	168 (a)	822
returns	180	174	826
saving clause, applicable to deductions.....	180	167 (i)	822
savings and loan associations, dividends deductible.....	180	167 (b)	819
scientific organizations, exempt.....	180	163 (e)	814
segregation and disallowance of deduction allocable to ex- empt income	180	168 (d)	822
separate returns, when income year changed.....	180	177	827
supplementary returns	180	176	827
tax,			
additional to other excises or taxes.....	180	182	829
fractional year	180	179	828
payable	180	180	828
taxes paid, deductible when.....	180	167 (c)	819
tax-free exchanges, gain or loss.....	180	172	825
taxpayer, defined	180	159 (a)	811
teachers' retirement associations, exempt.....	180	163 (p)	817
voluntary employees beneficiary associations, exempt....	180	163 (o)	817
wash sales, gain or loss.....	180	172	825
wear and tear, allowance for, deductible when.....	180	167 (f)	821
Corporations,			
books and records.....	180	190	832
dissolution and withdrawal.....	180	204	842
penalties	180	207	843
Correction of tax reported,			
additional tax due.....	180	188	831
penalty (see Penalties, this title).			
excess payments	180	188	831
credited, how, when.....	180	188	831
refunded, when	180	188	831
Courts,			
actions limited, certain.....	180	199	837
appeals to	180	199	837

REVENUE ACT.

REVENUE ACT—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Courts,			
contempt proceedings	180	194	834
to withhold decree of dissolution.....	180	204	842
Distraint by tax warrant.....	180	202	839
Enforcement (see Collection and Enforcement, this title).			
Executors (see Administrators, this title).			
Extensions of time,			
bond	180	201	839
filing returns	180	192	833
interest	180	192	833
		201	839
payment of assessments.....	180	201	839
Failure or refusal to file return,			
penalty (see Penalty, this title).			
tax commission to assess.....	180	193	834
Fuel oil tax.....	180	78	749
administration	180	81	751
bills to be rendered.....	180	78	750
bonds required	180	80	751
date, operative	180	78	749
definitions,			
fuel oil	180	79 (a)	750
diesel oil	180	79 (b)	750
distributor	180	79 (c)	750
sale, sale at retail, retail sale, person and successor..	180	79 (d)	751
director and department.....	180	79 (e)	751
imposition of tax, additional.....	180	78	749
license to engage in business.....	180	80	751
rate of tax.....	180	78	749
Guardians (see Administrators, this title).			
Hearings,			
failure to obey summons or testify, contempt.....	180	194	834
order and appeal to superior court.....	180	199	837
petition of taxpayer.....	180	199	837
summons and power to require attendance.....	180	194	834
testimony, administration of oath.....	180	194	834
Inheritance tax	180	104	768
		127	792
annuities	180	112	782
appeals from court appraisalment.....	180	113	783
appraisalment and computation of tax,			
appraisers	180	113	783
number and proper persons.....	180	113	783
probate appraisers	180	113	783
recommendation by inheritance tax division.....	180	113	783
deductions and credits (see Exemptions, this title).			
estates subject to annuities.....	180	112	782
estates subject to life estates.....	180	112	782
exceptions to appraisalment.....	180	113	783
appeal from supervisor to court.....	180	113	783
hearing by supervisor.....	180	113	783
exemptions (see Exemptions, this title).			
foreign estates, deductions for debts.....	180	122	789
life estates	180	112	782
mortality tables for life valuations.....	180	112	782
rates of tax (see Payment of Tax, this title).			
real estate assessment shown, valuation basis.....	180	114	784
attorneys' fees, none allowed.....	180	107 (q)	778
bequests and devises.....	180	104	768

REVENUE ACT.

REVENUE ACT—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Inheritance tax,			
collection and enforcement,			
duty of executor, administrator or trustee.....	180	104	768
pay tax before distribution.....	180	107 (n)	777
tax commission and supervisor to fix tax, findings of supervisor filed with clerk.....	180	107	771
hearing before court.....	180	107 (g)	773
hearing before supervisor.....	180	107 (a)	771
suits by tax commission.....	180	111	781
supervision by tax commission.....	180	111	781
construction and application of laws, pending cases.....	180	124	791
decree of distribution, none before tax paid.....	180	107 (n)	777
determination of tax in administration.....	180	107	771
		113	783
determination of tax without administration,			
hearing before supervisor.....	180	107 (h)	773
findings of supervisor.....	180	107 (i)	774
witnesses and evidence.....	180	107 (i)	774
effective immediately	180	127	792
exemptions,			
alien estates, none allowed.....	180	107 (p)	778
brothers and sisters.....	180	106	770
children and lineal descendants.....	180	106	770
class exemption	180	106	770
deductible charges and allowances.....	180	104	768
administration expenses.....	180	104	768
family allowance	180	104	768
grandfather and grandmother.....	180	106	770
life insurance	180	115	784
non-resident estates prorated.....	180	107 (m)	777
parents	180	106	770
stepchildren	180	106	770
successive inheritances and transfers.....	180	108	780
surviving husband and wife.....	180	106	770
family and descendants,			
exemptions	180	106	770
rates payable	180	106	770
fees	180	107 (j)	775
federal estate tax value, state value increased to.....	180	107 (l)	774
force and effect of orders.....	180	107 (j)	775
gifts and grants effective at death.....	180	104	768
information to be given supervisor,			
examination of documents.....	180	107 (r)	778
not to disclose information.....	180	107 (r)	778
penalty for failure to give.....	180	107 (s)	779
inheritances subjects	180	104	768
instruments or mode of succession.....	180	104	768
inventory of decedent's estate for tax, compensation of appraisers	180	113	783
		123	790
lien of tax on estates.....	180	104	768
		107 (c)	772
life insurance,			
business insurance	180	115	784
duty of insurance company.....	180	115	784
notice in form prescribed by supervisor.....	180	115	784
personally liable for failure to give notice.....	180	115	784
exemption	180	115	784
apportioned	180	115	784
fraternal insurance first exempt.....	180	115	784
lien upon proceeds	180	115	784
taxable as part of estate.....	180	115	784

REVENUE ACT.

REVENUE ACT—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Inheritance tax,			
payment of tax,			
persons liable to pay.....	180	104	768
executor or administrator.....	180	104	768
heirs, legatees and beneficiaries.....	180	104	768
		115	784
property and interest subject.....	180	104	768
extra-state property	180	104	768
foreign-owned property	180	104	768
joint tenancy	180	104	768
tangible and intangible.....	180	104	768
quieting title against inheritance tax lien.....	180	107 (k)	775
rates and schedules.....	180	106	770
reciprocity, tax paid in other states.....	180	107 (o)	778
relatives	180	106	770
exemptions	180	106	770
rates payable	180	106	770
repealing clause	180	125	791
situs of property.....	180	104	768
successive deaths or transfers.....	180	108	780
one-year exemption	180	108	780
increase taxable	180	108	780
supervisor, defined	180	126	791
surviving spouse and family.....	180	106	770
exemptions	180	106	770
rates payable	180	106	770
trust interests	180	104	768
Injunctions or restraining order (see Actions, this title).			
Insolvency (see Administrators, this title).			
Levy and sale by sheriff or agent.....	180	202	839
Lien upon property,			
liability of purchaser (see Successor, this title).			
probate, insolvency and assignment.....	180	203	841
priority	180	203	841
Liquor tax,			
date,			
due and payable.....	180	52	737
operative date	180	51	737
imposition of tax.....	180	51	737
payment to state treasurer.....	180	52	737
rate of tax.....	180	51	737
Notices of orders,			
all to be mailed, how, effect.....	180	196	836
by administrators, receivers, trustees, assignees, etc.....	180	203	841
holding collection in abeyance.....	180	200	839
of assessed tax.....	180	193	834
of correction of tax.....	180	188	831
on hearings	180	199	837
revocation of certificate, posted, where.....	180	202	839
Oaths (see Verification, this title).			
Overpayment	180	188	831
Payment,			
(see Remittance, this title.)			
penalties for failure (see Penalties, this title).			
stay of	180	201	839
time of	180	192	833
Penalties,			
additions to tax,			
costs of executing warrants.....	180	202	839
failure or refusal to file return.....	180	193	834
interest on extensions.....	180	192	833
interest on tax assessed.....	180	193	834

REVENUE ACT.

REVENUE ACT—CONTINUED:

Penalties,

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
additions to tax,			
interest on warrants.....	180	202	839
on additional assessments.....	180	188	831
payment not made when due.....	180	192	833
returns not filed when due.....	180	192	833
criminal,			
contempt	180	194	834
corporations, officers	180	207	843
engaging in business after certificate revoked.....	180	207	843
engaging in business without certificate.....	180	207	843
false or fraudulent returns.....	180	207	843
false testimony, perjury.....	180	194	834
refusing access to books.....	180	207	843
removing posted notice or order.....	180	207	843
verifying false returns, perjury.....	180	207	843
violating secrecy clause.....	180	210	845
Probate (see Administrators, etc., this title).			
Protest not necessary.....	180	199	837
Public utility tax.....	180	{ 36	728
		{ 43	733
date,			
due and payable.....	180	42	733
operative date of law.....	180	36	728
deductions	180	40	732
definitions,			
business	180	5 (m)	714
cash discount	180	5 (o)	714
engaging in business.....	180	5 (n)	714
gross operating revenue.....	180	37 (l)	731
person	180	5 (b)	711
successor	180	5 (q)	715
tax year	180	5 (a)	711
taxpayer	180	3 (b)	708
value proceeding or accruing.....	180	5 (h)	713
exemptions,			
less than \$1000 revenue per bi-monthly period.....	180	39	731
no exemption from other taxes, except as to activities specifically taxed hereunder.....	180	41	733
express business,			
definition	180	37 (b)	729
rate of tax.....	180	36	728
gas distribution business,			
definition	180	37 (h)	729
rate of tax.....	180	36	728
gross operating revenue, defined.....	180	37 (l)	731
highway transportation business,			
defined	180	37 (i)	730
rate of tax.....	180	36	728
irrigation, water for, not taxable.....	180	40 (g)	732
light and power business,			
defined	180	37 (e)	729
rate of tax.....	180	36	728
municipal corporation,			
a "person" (taxable).....	180	5 (b)	711
may deduct amount from tax levies.....	180	40 (a)	732
payment (see Returns, this title).			
public service business,			
defined	180	37 (k)	730
rate of tax.....	180	36	728
taxable under each schedule.....	180	38	731

REVENUE ACT.

REVENUE ACT—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Public utility tax,			
railroad business,			
defined	180	37 (a)	728
rate of tax	180	36	728
railroad car business,			
defined	180	37 (a)	728
rate of tax	180	36	728
rates of tax	180	36	728
registration, certificate required	180	187	830
returns,			
annual may be required	180	42	733
cash receipts or accrual	180	5 (h)	713
bi-monthly	180	42	733
tax,			
applies to business in each schedule	180	38	731
municipal corporations, amount from tax levy deductible	180	40 (a)	732
operative, when	180	36	728
payable bi-monthly	180	42	733
rates	180	36	728
tax year	180	5 (a)	711
tax commission, returns, may prescribe form of	180	42	733
taxpayer, defined	180	3 (a)	708
telegraph business,			
defined	180	37 (g)	729
rate of tax	180	36	728
telephone business,			
defined	180	37 (f)	729
rate of tax	180	36	728
urban or interurban transportation business,			
defined	180	37 (j)	730
rate of tax	180	36	728
vessels (under 65 feet in length), rate of tax	180	36	728
water distribution business,			
defined	180	37 (d)	729
irrigation, water for, not taxable	180	40 (g)	732
rate of tax	180	36	728
Purchaser of business or stock (see Successor, this title).			
Quitting or selling out business,			
certificate of registration not transferable	180	187	830
dissolution of corporations	180	204	842
returns required	180	197	836
Radio tax	180	{ 74	748
		77	749
assessment and collection of tax	180	77	749
bi-monthly return	180	76	749
date,			
due and payable	180	76	749
operative date	180	74	748
imposition of tax	180	74	748
person, defined	180	75	749
rate of tax	180	74	748
returns	180	76	749
Receivers (see Administrators, this title).			
Records (see Books, this title).			
Refunds,			
after judgment of court	180	189	832
appropriation for	180	215	848
excess at end of tax year	180	188	831
excess upon ceasing business	180	188	831
money paid to commission in error	180	189	832
Registration (see Certificate of Registration, this title).			

REVENUE ACT.

REVENUE ACT—CONTINUED:	Ch.	Sec.	Page
Remittances, form	180	191	833
Retail sales, tax on.....	180	{ 16	721
		{ 30	726
burden of proof.....	180	9	716
buyer	180	21	723
date,			
due and payable.....	180	23	724
operative date of law.....	180	16	721
deduction from selling price,			
cash discount.....	180	20	723
no deduction for costs, interest, discount, delivery			
charges or taxes.....	180	17 (a)	721
definitions,			
seller	180	17 (b)	721
selling price.....	180	17 (a)	721
business	180	5 (m)	714
cash discount.....	180	5 (o)	714
engaging in business.....	180	5 (n)	714
person	180	5 (b)	711
sale	180	5 (c)	711
sale at retail.....	180	5 (d)	711
sale at wholesale.....	180	5 (e)	712
successor	180	5 (q)	715
tax commission.....	180	3 (a)	708
tax year.....	180	5 (a)	711
taxpayer	180	3 (b)	708
exemptions	180	19	722
food products, sale of, exempt.....	180	19 (g)	723
installment sales (see Sales, this title).			
municipal corporations,			
person	180	5 (b)	711
preempted from levying retail sales tax.....	180	29	726
payment of tax (see Return and Tax, this title).			
penalties,			
advertising absorption of tax, gross misdemeanor....	180	27	725
altering or counterfeiting scrip or tokens, felony.....	180	28	726
rate of tax.....	180	16	721
records to be kept,			
method of accounting, cash receipts or accrual.....	180	25	725
resale certificates.....	180	9	716
returns	180	23	724
wholesale sales, proof of, books and records.....	180	9	716
registration,			
certificate required.....	180	187	830
vehicle requires registration certificate, when.....	180	26	725
retail sale,			
defined	180	5 (d)	711
installment sales (see Sales, this title).			
presumption sale is retail, books and records.....	180	9	716
tax upon, rate.....	180	16	721
tax upon, state preempts field.....	180	29	726
returns by seller,			
cash receipts or accrual method.....	180	25	725
due and payable, bi-monthly.....	180	23	724
installment sales.....	180	25	725
sales,			
auctioneer, bailee, consignee, sales by.....	180	18	722
casual, not taxable.....	180	19 (a)	722
defined	180	5 (c)	711
food products, sales of, not taxable.....	180	19 (g)	723
installment, method of reporting.....	180	25	725
motor fuel, sales of, not taxable.....	180	19 (e)	722
retail sale, defined.....	180	5 (d)	711

REVENUE ACT.

REVENUE ACT—CONTINUED:

Retail sales, tax on,

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
sales,			
taxable	180	16	721
vehicles, sales from	180	26	725
vending machines	180	24	724
welfare vouchers, sales on, not taxable	180	19 (f)	722
scrip,			
altering or forging, penalty	180	28	726
redemption of	180	23	724
seller to keep on hand	180	22	723
tax commission to issue, distribute, place on consign- ment	180	22	723
tax paid by cash or	180	21	723
seller,			
absorption of tax, advertising, penalty	180	27	725
auctioneer, bailee, consignee, factor	180	18	722
casual sales, not taxable	180	19 (a)	722
defined	180	17 (b)	721
duty to collect tax, liability	180	21	723
pass-on	180	27	725
prepayment of tax, vending machines	180	24	724
scrip, seller to keep on hand	180	22	723
tax, debt from buyer	180	21	723
selling price,			
cash discount, deductible from	180	20	723
defined	180	17 (a)	721
tax,			
absorption of, penalty	180	27	725
buyer to pay	180	21	723
collected by seller	180	21	723
debt from buyer to seller	180	21	723
installment sales, collection as of time installments due not apply to (see Exemptions, this title)	180	25	725
pass-on	180	27	725
payable in scrip or cash	180	21	723
payable by seller to tax commission bi-monthly	180	23	724
prepayment of, vending machines	180	24	724
rate	180	16	721
rebate of tax, penalty	180	27	725
tax year	180	5 (a)	711
upon retail sales	180	16	721
tax commission,			
annual returns, may require	180	23	724
cash receipts basis, may provide for returns	180	25	725
installment sales	180	25	725
prepayment of tax, may authorize	180	24	724
returns, to prescribe form of	180	23	724
scrip to be issued, distributed	180	22	723
scrip, redemption of, to provide for	180	23	724
taxpayer,			
definition of	180	3 (b)	708
tokens (see Scrip, this title).			
vending machines,			
prepayment of tax	180	24	724
bond	180	24	724
Returns,			
application for certificate of registration	180	187	830
failure to file (see Penalties, this title).			
form (see Returns, under other titles).			
on fiscal or calendar year basis	180	205	842

ROSS, WILLIAM.

REVENUE ACT—CONTINUED:

	Ch.	Sec.	Page
Returns,			
quitting or selling business.....	180	197	836
secrecy concerning	180	210	845
used as evidence.....	180	210	845
Secrecy, penalty for violation.....	180	210	845
Successors to business,			
liability for tax.....	180	197	836
new certificate of registration required.....	180	187	830
to withhold tax due from purchase price.....	180	197	830
Tax commission, procedure and powers,			
administration of act vested in.....	180	208	844
agents of tax commission,			
given powers of sheriff.....	180	202	839
liability	180	208	844
appeals to Supreme Court.....	180	199	837
approve vouchers for refunds.....	180	188	831
correct error in computation of tax.....	180	188	831
credit excess payments.....	180	188	831
examine books, etc.....	180	194	834
extend time for filing returns.....	180	192	833
grant or deny hearings for correction.....	180	199	837
investigate books, records, etc.....	180	193	834
issue tax warrants.....	180	202	839
keep records of funds.....	180	191	833
make assessments within four years.....	180	193	834
notify applicant of hearing.....	180	199	837
notify taxpayer of assessment.....	180	193	834
notify taxpayer of error in computation.....	180	188	831
notify taxpayer of penalties.....	180	192	833
permit fiscal year returns.....	180	205	842
revoke certificates of registration.....	180	202	839
secrecy imposed, qualifications.....	180	210	845
summon witnesses, administer oaths, etc.....	180	194	834
take evidence on oath.....	180	194	834
transmit tax collected to Treasurer.....	180	209	845
Taxpayer,			
actions by, limited.....	180	198	837
barred from questioning tax, when.....	180	190	832
final return (see Quitting Business, this title).			
may appeal to court.....	180	199	837
may apply to commission for correction.....	180	199	837
registration (see Certificates of Registration, this title).			
surplus from sale return to.....	180	202	839
to keep suitable records.....	180	190	832
Trustees (see Administrators, this title).			
Verification, oath,			
hearings under oath.....	180	194	834
who empowered to administer.....	180	195	835
Warrant for unpaid tax.....	180	202	839
REXAL DRUG CO., relief appropriation.....	175	2	640
RIPLEY, MAY, relief appropriation.....	175	2	634
RIVERS; FLOOD CONTROL.....	162	1	539
ROALD, KARL, Administrator of estate of; relief appropriation..	175	2	633
ROBINSON SALES CORPORATION, relief appropriation.....	175	2	638
ROHRBACK, E. J., and NORRIS E. INVEEN, relief appropriation	175	2	632
ROMANO ENGINEERING CO., relief appropriation.....	175	2	638
ROSARIO STATE PARK, relief appropriation.....	183	2	880
ROSS, GEORGE W., relief appropriation.....	175	2	630
ROSS, WILLIAM, relief appropriation.....	175	2	645

ROSS, DR. W. L.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
ROSS, DR. W. L., relief appropriation.....	175	2	640
ROWLAND, DIX H., relief appropriation.....	175	2	632
SALARY FUND, Class "A" and First Class counties.....	94	1	229
SALES TAX (see REVENUE ACT).			
SAVINGS AND LOAN ASSOCIATIONS:			
Division of,			
appropriation	183	2	875
deficiency	175	2	628
supervisor, appointment of.....	176	13	652
taking over of associations by.....	171	4	597
General obligation bonds of 1936, legal investment for funds of	164	3	545
Investment of funds in obligations issued under national hous-	9	1	22
ing act	171	1	592
Liquidation	171	4	597
Mortgage,			
insurance	171	1	593
loans	171	2	594
Notice of withdrawal, cancellation of.....	171	4	597
Savings insurance	171	1	594
Supervisor; taking over of.....	171	4	597
SEATTLE, City of:			
Appropriation,			
assessments levied by city.....	175	2	637
local improvement district assessments.....	175	2	636
			643
SEATTLE, Port of:			
Local improvement assessments, appropriation for.....	175	2	636
SCHEYER, DR. FREDERICK L., relief.....	175	2	640
SCHOFIELD, ESTHER ROSE, relief appropriation.....	175	2	632
SCHOOL GROUNDS, rental of.....	99	1	247
SCHOOLS:			
Agricultural school fund, investment of permanent.....	76	1	167
Athletic fields and playgrounds,			
directors may permit use of.....	99	1	247
Charitable, educational penal and reformatory institutions			
fund,			
current, abolishment of.....	62	1	152
permanent, investment of.....	76	1	167
Children, milk furnished free to school.....	15	1	32
Director, may permit use of playgrounds and athletic fields....	99	1	247
Funds, investment of permanent.....	76	1	167
Intoxicating liquor vendors, proximity of.....	174	4	614
Libraries, public, use of.....	119	7	339
Milk furnished free to pupils.....	15	1	32
Normal school fund, investment of permanent.....	76	1	167
Playgrounds and athletic fields, directors may rent.....	99	1	247
Scientific school fund,			
current, abolishment of.....	66	3	157
permanent, investment of.....	76	1	167
University fund,			
current, abolishment of.....	67	1	157
permanent, investment of.....	76	1	167
SCIENTIFIC SCHOOL FUND:			
Current	66	3	157
Permanent	76	1	167
SCRIP BOOKS:			
Appropriations not to be expended for.....	183	2	866
SEARCH AND SEIZURE.....	138	1	403
	174	5	615

SOLDIERS HOME AND COLONY.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
SECONDARY HIGHWAY FUND, Created.....	111	4	282
SECRETARY OF STATE:			
Appropriations (see APPROPRIATIONS).			
Attestation of quit claim deeds to,			
Boy Scouts of America (Tacoma area council).....	104	1	256
Great Northern Ry. Co.....	50	1	133
	52	1	136
	53	1	138
Payne, J. H., estate of.....	49	1	132
Sunde, Olive, and Ruby Christenson.....	51	1	135
Elections,			
candidates for President and Vice President,			
list of, certified to county auditors.....	20	1	45
primary,			
certified list of candidates transmitted to county			
auditor	26	1	60
Remington's Revised Statutes,			
certification for publication.....	34	3	95
voting machines	20	5	51
SECURITIES ACT:			
"Agent" defined	97	1	236
"Broker" defined	97	1	236
"Company" defined	97	1	234
Exemptions from act.....	97	1	234
Licenses, director of,			
duties,			
examination of books of company or broker.....	97	3	237
injunctions	97	4	238
permits, issuance of.....	97	3	237
receiver, apply for.....	97	4	238
rules and regulations, to prescribe.....	97	3	237
Permits to issue and dispose of securities.....	97	3	237
permissive only.....	97	3	237
"Sale" defined	97	1	236
"Sell" defined	97	1	236
"Securities" defined	97	1	235
SEEDS:			
Inspection of agricultural and vegetable seeds.....	140	1	407
SESSION LAWS:			
Appropriation,			
indexing	183	2	368
temporary publication	14	1	31
SHELTON, WILLIAM, relief appropriation.....	175	2	639
SHORELAND IMPROVEMENT GUARANTEED INTEREST			
FUND, abolishment of.....	72	3	163
SHREWSBERRY, D. P., relief appropriation.....	175	2	639
SKAGIT COUNTY:			
Appropriation,			
diking districts Nos. 1, 5, 14 and 15.....	175	2	644
Donahoe road assessment.....	175	2	645
drainage district No. 15.....	175	2	644
SLOCUM, DR. SAMUEL C., relief appropriation.....	175	2	640
SMALLEY, A. L., estate of, relief appropriation.....	175	2	634
SMITH-LEVER FUND, abolishment of.....	63	3	153
SNOHOMISH COUNTY:			
Appropriation, diking improvement district No. 5.....	175	2	644
SOLDIERS HOME AND COLONY:			
Appropriation (see FINANCE, BUDGET AND BUSINESS,			
Dept. of).			

SOLDIERS, SAILORS AND MARINES.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
SOLDIERS, SAILORS AND MARINES, relief appropriation.....	38	2	99
SPANISH AMERICAN WAR VETERANS' GRAVES:			
Appropriation for care of.....	183	2	879
SPOKANE, City of:			
Appropriation, local improvement district assessments.....	175	2	643
SPOKANE COUNTY:			
Appropriation, Spokane Valley Irrigation District No. 10.....	175	2	644
STANDARD BRANDS OF CALIFORNIA, relief appropriation....	175	2	631
STANDARD OIL CO., relief appropriation.....	175	2	638
STAR BREWING CO., relief appropriation.....	175	2	638
STATE ATHLETIC COMMISSION, appropriation.....	183	2	869
STATE AUDITOR (see AUDITOR).			
STATE BOARD OF LAW EXAMINERS (see APPROPRIATIONS).			
STATE CAPITOL COMMITTEE (see CAPITOL COMMITTEE).			
STATE COLLEGE, WASHINGTON:			
Appropriation (see APPROPRIATIONS).			
Intoxicating liquors, sale of in vicinity, act prohibiting repealed.....	89	1	224
Student fees, deposited in State College of Washington building fund...	185	1	906
Tuition fees, deposited in State College of Washington building fund...	185	1	906
STATE CUSTODIAL SCHOOL (see APPROPRIATIONS).			
STATE DEPARTMENTS	176	1	646
STATE DEPOSITORIES (see DEPOSITORIES).			
STATE EMPLOYEES:			
Automobiles, use of personal.....	183	2	867
Traveling expenses	183	2	866
STATE FAIR, appropriation.....	183	2	871
STATE FAIR FUND, abolishment of.....	61	3	151
STATE FINANCE COMMITTEE:			
Appropriation (see APPROPRIATIONS).			
General obligation bonds of 1936, supervision.....	164	3	544
Investment of,			
accident fund.....	90	1	224
current state funds.....	91	1	225
general obligation bond moneys.....	77	1	169
records to be kept in auditor's office.....	139	1	404
reserve fund	90	1	224
school funds, permanent.....	76	1	167
state depositories, to fix interest paid by.....	60	1	150
STATE FUNDS (see DEPOSITORIES).			
STATE HISTORICAL SOCIETY (see APPROPRIATIONS).			
STATE INDUSTRIAL RECOVERY ACT (see INDUSTRIAL RECOVERY ACT).			
STATE INSTITUTIONS (see FINANCE, BUDGET AND BUSINESS, Dept. of).			
STATE LANDS (see PUBLIC LANDS).			
STATE LIBRARY:			
Appropriation (see APPROPRIATIONS).			
STATE NARCOTIC FARM COLONY (see NARCOTIC FARM COLONY).			

TAXATION.

STATE PATROL:			
Appropriation (see APPROPRIATIONS).	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Liquor act, enforcement of.....	174	8	618
Motor vehicle transportation regulation.....	184	29	897
STATE SCHOOL FOR GIRLS (see FINANCE, BUDGET AND BUSINESS).			
STATE TRAINING SCHOOL:			
Appropriation (see FINANCE, BUDGET AND BUSINESS, Dept of).			
STATE TREASURER (see TREASURER).			
STEAMBOAT COMPANIES, taxing of.....	121	15	369
STEVENS COUNTY:			
Appropriation, Fruitland irrigation district.....	175	2	644
STRUCTURAL ENGINEERING (see ENGINEERS' REGISTRATION ACT).			
STUBBLEFIELD, HARRY W., relief appropriation.....	175	2	631
SUNDE, OLIVE, and RUBY CHRISTENSON; deed to, from state	51	1	135
SUPERIOR COURT JUDGES:			
Appropriation	183	2	869
deficiency	175	2	} 628
			} 636
Association of, appropriation	183	2	869
deficiency	175	2	628
SUPERINTENDENT OF PUBLIC INSTRUCTION (see APPROPRIATIONS and EDUCATION).			
SUPREME COURT JUDGES:			
Appropriation	183	2	869
SUPREME COURT REPORTER:			
Appropriation	183	2	869
SWANSON, ELOF, relief appropriation.....	175	2	640
TACOMA, City of,			
Local improvement assessments.....	175	2	643
TACOMA AREA COUNCIL, Boy Scouts of America, Inc., deed to	104	1	256
TALUS, MARTIN, relief appropriation.....	175	2	640
TAXATION:			
Bankruptcy (see Taxing District Relief act, this title).			
Bellingham normal school, tax levy for.....	131	1	392
Board of Equalization (see EQUALIZATION, Board of).			
Cheney normal school, tax levy for.....	131	1	392
Cities cannot tax motor trucks from outside of city.....	155	1	487
Collection of taxes,			
distrain of property about to be removed.....	30	6	73
insurance, lien of personalty tax follows.....	30	5	73
interest rate on delinquent realty taxes.....	30	2	69
lien follows property.....	30	7	75
between grantor and grantee.....	30	7	75
of personalty tax.....	30	7	75
personalty tax upon realty.....	30	7	75
notice by publication of taxes due.....	30	3	71
payment semi-annually real property taxes.....	30	2	69
personal property taxes, distrain of (see Personal property, distrain, this title).			
prepayment of real property taxes, discount.....	30	2	70
real property charged with lien of personalty tax.....	30	7	75
taxes delinquent when.....	30	2	69
rebates on prepayment of realty tax.....	30	2	70
removal of personalty from county; treasurer's duty.....	30	4	72
treasurer to collect all taxes.....	30	2	69

TAXATION.

TAXATION—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Commission, tax,			
appropriation (see APPROPRIATIONS).			
duties and powers enumerated.....	127	1	378
joint returns	184	28	897
Delinquency,			
delinquent taxes on current rolls.....	30	3	71
distrain for delinquent personalty taxes.....	30	4	71
		6	73
interest on delinquent real estate taxes.....	30	2	69
realty taxes delinquent when.....	30	2	69
Equalization, Board of (see EQUALIZATION, BOARD OF).			
Excise tax on gasoline (see PETROLEUM PRODUCTS).			
Exemptions,			
personal property.....	27	1	65
head of family.....	27	2	66
household goods in actual use.....	27	1	65
“personal effects” defined.....	27	2	65
“private motor vehicles” defined.....	27	1	66
Firemen’s relief and pension fund, levy for.....	39	8	109
Forests, national, taxing of.....	58	1	146
Forty mill limit levy,			
additional levy authorized by special election.....	2	1	9
aggregate levy not to exceed forty mills.....	2	1	8
city levy, 15 mills.....	2	1	9
county levy, 15 mills.....	2	1	9
road district levy, 3 mills.....	2	1	9
school levy, 10 mills.....	2	1	9
state levy, 2 mills.....	2	1	8
bonds, general obligation, outstanding, levy for.....	2	1	9
contracts, impairment, additional levy to prevent.....	2	1	9
election, special, authorizing additional levy.....	2	1	9
majority, voters constituting.....	2	1	10
time of holding.....	2	1	10
excess levy authorized by special election.....	2	1	9
general obligation bonds outstanding, levy for.....	2	1	9
port districts.....	2	1	9
taxing districts including less than whole county.....	2	1	9
warrants, outstanding, levy for.....	2	1	9
Gas tax (see PETROLEUM PRODUCTS).			
Gas tax refunds (see MOTOR VEHICLE FUND, distribution of).			
General obligation bonds of 1936 retirement fund, levy for....	164	5	546
Income tax (see PERSONAL NET INCOME TAX).			
Inheritance tax (see Revenue Act).			
Irrigation district deeds on foreclosure,			
lien of general taxes preserved.....	101	9	250
Levy,			
firemen’s relief and pension fund, levy for.....	39	8	109
forty mill limit levy (see Forty mill limit levy, this title).			
general obligation bonds of 1936 retirement fund, levy for.	164	5	546
Motor trucks,			
cities cannot tax, from outside points.....	155	1	487
Motor vehicle fuel (see PETROLEUM PRODUCTS).			
Motor vehicle fuel tax (see MOTOR VEHICLE FUND, Distribution of).			
Motor vehicle transportation, taxing of (see MOTOR VEHICLE TRANSPORTATION).			
Personal net income tax (see PERSONAL NET INCOME TAX).			

TREASURER.

TAXATION—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Personal property,			
delinquent,			
rebate	166	1	553
remission of interest.....	166	1	553
exemptions	27	1	65
distrain,			
distrain of fishing appliances.....	30	4	71
distrain of timber	30	4	72
interest on delinquent personal taxes.....	30	2	70
lien on fire insurance.....	30	5	73
lien upon realty.....	30	7	75
removing from county.....	30	4	72
sale for delinquent taxes.....	30	4	72
timber, how distrained.....	30	4	72
rebate	79	1	185
Petroleum products, taxing of (see PETROLEUM PRODUCTS).			
Public service property, taxing of (see PUBLIC SERVICE PROPERTY).			
Rebate on delinquent taxes.....	166	1	553
Real property,			
delinquent,			
installment agreements for payment of.....	166	3	554
rebate	166	1	553
remission of interest and portion of principal.....	166	1	553
rebate	79	1	185
Revenue Act (see REVENUE ACT).			
State college, Washington, levy for.....	131	1	392
Taxing district relief,			
petition under bankruptcy act.....	143	5	427
resolution	143	6	428
certified copy.....	143	7	428
powers of district.....	143	9	429
"taxing district" defined.....	143	3	427
University of Washington, levy for.....	131	1	392
Utilities, public taxing of (see Public Service Property).			
TAYLOR, MRS. LULU, relief appropriation.....	175	2	631
TEACHERS' RETIREMENT FUND:			
Appropriation	183	2	870
TELEGRAPH COMPANIES, taxing of (see PUBLIC SERVICE COMPANIES, taxing of).			
TELEPHONE COMPANIES, taxing of (see PUBLIC SERVICE COMPANIES, taxing of).			
TEMPLE OF JUSTICE, appropriation for.....	183	2	880
TEXAS CO., relief appropriation.....	175	2	630
TIDELANDS, third class:			
Oysters; sale of lands; act repealed.....	47	1	128
TIETON WATER USERS ASSOCIATION, relief appropriation....	175	2	632
TOLL BRIDGE COMPANIES, taxing of (see PUBLIC SERVICE PROPERTY, taxing of).			
TRAINING SCHOOL, STATE, appropriation.....	183	2	877
TRANSPORT CO., relief appropriation.....	175	2	637
TRANSPORTATION (see MOTOR VEHICLE TRANSPORTATION, regulation of).			
TREASURER:			
County,			
diking and drainage districts,			
calling of outstanding warrants.....	103	4	254
collecting of assessments.....	103	6	255

TREASURER.

TREASURER—CONTINUED :

County,	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
diking and drainage districts,			
redemption of bonds.....	103	7	255
registration of bonds.....	103	3	254
sale of bonds,			
proceeds paid to treasurer.....	103	3	254
flood control districts, ex officio treasurer of,			
expense fund, charge of.....	160	61	531
report	160	65	532
taxes, collection and receipt for.....	160	64	532
warrants	160	62	531
taxes,			
charged with taxes on assessment roll.....	30	1	69
delinquent,			
installment agreements.....	166	3	554
rebate	166	1	553
remission of interest.....	166	1	553
distrainment of personal property.....	30	4	71
removal from county.....	30	4	73
revolving fund.....	30	6	73
sole collector of.....	30	2	70
tuberculosis sanatoria, treasurer of.....	30	3	71
tuberculosis sanatoria, treasurer of.....	86	10	212
State,			
appropriation (see APPROPRIATIONS).			
banks and trust companies,			
superadded liability,			
repayment of securities to stockholders.....	43	1	115
brands, livestock,			
receipt for moneys.....	156	8	490
charitable, educational, penal and reformatory institutions fund,			
abolishment of current fund.....	62	3	152
current school fund,			
fees received from United States applied to.....	19	1	44
current state funds, investment of.....	91	1	225
depositories, state.....	139	1	404
engineers' registration act,			
applications filed with and fees remitted to.....	167	6	563
federal co-operative agricultural extension fund,			
establishment of.....	63	1	153
federal experiment station fund, establishment of.....	71	1	161
pharmacy act, moneys received under.....	98	10	239
pilotage fund, Puget Sound,			
fines paid.....	18	10	41
school funds, permanent, invested in bonds.....	76	1	167
transfer of moneys in,			
Adams fund to federal experiment station fund....	71	1	161
agricultural college current fund to Washington state college fund	74	1	165
Alaska Yukon Pacific exposition fund to general fund.	73	1	164
Alaska Yukon Pacific guaranteed interest fund to general fund	65	1	155
auto title fund to motor vehicle fund.....	70	1	160
Capper-Ketcham fund to federal co-operative agricultural extension fund.....	63	3	153
C. E. P. R. I, current fund.....	62	3	152
federal vocational rehabilitation fund to United States vocational educational fund.....	75	1	166
Hatch fund to federal experiment station fund.....	71	1	161
highway safety fund to general fund.....	69	1	159
lateral highway fund to motor vehicle fund.....	64	1	154

TUBERCULOSIS SANATORIA.

TREASURER—CONTINUED:

State,	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
transfer of moneys in,			
permanent highway fund to motor vehicle fund.....	68	1	158
Purnell fund to federal experiment station fund.....	71	3	162
scientific school current fund to Washington state col- lege fund	66	1	157
shorelands improvement guaranteed fund to general fund	72	1	163
Smith-Lever fund to federal co-operative agricultural extension fund	63	3	153
state fair fund to general fund.....	61	1	151
volunteer firemen's relief fund.....	121	1	348
TRENHOLM, SAMUEL, relief appropriation.....	175	2	633
TROST, LOUIS, relief appropriation.....	175	2	631
TRUST COMPANIES (see also BANKS).			
Capital notes and debentures.....	42	1	113
Capital stock, superadded liability, return of securities to stockholders.....	43	1	115
TRUST FUNDS:			
General obligation bonds of 1936, legal investment for.....	164	3	545
National housing act, obligations issued under, legal investment for trust funds.....	11	1	26
TUBERCULOSIS SANATORIA:			
Admission of county to joint sanatorium group.....	86	18	215
Application of patient for admission.....	86	5	210
Appropriation	183	2	879
Board of managers,			
appointment by county commissioners.....	86	3	208
compensation, to serve without.....	86	3	209
estimate of costs.....	86	15	214
medical director, to appoint.....	86	4	209
meetings	86	4	209
failure to attend.....	86	3	209
members	86	3	208
oath of office.....	86	4	209
removal from office.....	86	3	209
report to county commissioners.....	86	4	210
rules and regulations.....	86	4	210
statement of expenses of sanatorium.....	86	11	213
statement to state auditor.....	86	13	214
County commissioners,			
duties and powers,			
application for admission to group.....	86	18	215
board of managers, appointment.....	86	1	206
may exercise functions of.....	86	16	214
building, to construct.....	86	1	207
estate of patient, authority to collect from.....	86	6	211
gifts, accept.....	86	1	207
lands, purchase or lease of.....	86	1	207
relatives of patient, authority to collect from.....	86	6	211
sanatorium, establish.....	86	1	206
majority vote.....	86	2	207
taxes, levy.....	86	1	207
warrants drawn	86	11	213
withdrawal from group.....	86	19	216
County institutions,			
care of patients only in emergency.....	86	17	215
Discrimination forbidden	86	7	211
Estate of patient liable for care.....	86	6	211

TUBERCULOSIS SANATORIA.

TUBERCULOSIS SANATORIA—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Health, department of (state),			
approval of sanatoria.....	86	14	214
building, construction of, approval.....	86	1	207
inspection of sanatoria.....	86	9	212
Joint sanatorium fund.....	86	10	212
Medical director, appointment.....	86	4	209
Non-residents	86	8	212
Patients unable to pay for care.....	86	6	211
Relatives of patients liable for care.....	86	6	211
Revolving fund, cash,			
proportionate share paid by each county.....	86	11	213
Sanatorium, establishment of.....	86	1	206
cost shared	86	2	208
State aid.....	86	12	213
certification of number of patients to state auditor.....	86	13	214
Withdrawal of county from group.....	86	19	216

UNEMPLOYMENT COMPENSATION ACT:

Act,			
administering	145	11	458
purpose of.....	145	11	460
text printed.....	145	11	459
Advisory council, appointment of.....	145	11	460
Appropriation	145	18	468
Attorney general,			
actions, to prosecute	145	{ 19	469
bond, treasurer's, approval of.....	145	15	465
counsel for commission.....	145	19	469
counsel for commission.....	145	11	461
Audit	145	17	467
"Benefit" defined.....	145	3	439
Benefits payable.....	145	6	448
additional	145	6	450
claims	145	8	453
disputed	145	8	454
appeal	145	9	455
eligibility for.....	145	7	450
ineligibility	145	7	451
lump sum.....	145	6	450
Classification,			
of employers.....	145	5	447
of industries.....	145	5	448
"Commission" defined.....	145	3	439
Commission created.....	145	10	457
duties	145	11	458
salary	145	10	458
tenure of office.....	145	10	458
Contributions	145	4	446
employees	145	5	448
employers	145	5	446
Effective date of act.....	145	24	471
"Eligibility" defined.....	145	3	440
"Employee" defined.....	145	3	440
Employee,			
benefits not assignable.....	145	14	464
contributions	145	5	448
fees	145	14	464
non-partisan	145	11	460
waiver of rights prohibited.....	145	14	464
"Employer" defined	145	3	440

UNITED STATES FIDELITY & GUARANTY CO.

UNEMPLOYMENT COMPENSATION ACT—CONTINUED:

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
Employers,			
contributions	145	5	446
amount	145	5	446
determined	145	5	446
effective date.....	145	5	446
dissolution	145	15	465
failure to make payments.....	145	15	464
records	145	11	461
“Employment” defined.....	145	3	441
“Employment office” defined.....	145	3	442
Employment offices, free public.....	145	11	462
False statements.....	145	16	465
Federal government, co-operation with.....	145	11	462
Federal government moneys received.....	145	12	463
Fines	145	16	466
“Full time weekly hours” defined.....	145	3	442
“Full time weekly wage” defined.....	145	3	442
“Fund” defined.....	145	3	443
“Hourly rate of earning” defined.....	145	3	442
“Partial employment” defined.....	145	3	443
Partial invalidity of act.....	145	23	470
“Payroll” defined.....	145	3	443
Penalty	145	16	466
Reciprocal agreements.....	145	13	463
Report to governor, commissioners’.....	145	11	458
Revolving fund created.....	145	17	467
Rules adopted by commission.....	145	11	459
“Suitable employment” defined.....	145	6	452
“Total unemployment” defined.....	145	3	444
Treasurer,			
appointment	145	4	445
bond, surety.....	145	19	469
form to be approved by attorney general.....	145	19	469
custodian of funds.....	145	19	469
deposit of funds.....	145	19	469
surety bonds	145	21	470
warrants and checks, to issue.....	145	20	469
“Unemployment administration fund” defined.....	145	3	444
Unemployment compensation administration fund.....	145	17	467
Unemployment compensation fund,			
administered in trust.....	145	4	445
created	145	4	445
Unemployment trust fund.....	145	4	446
“Week” defined.....	145	3	444
“Week of employment” defined.....	145	3	444
“Wages” defined.....	145	3	444
Wagner-Peyser Act, acceptance of.....	145	12	462
“Waiting-period-unit” defined	145	3	444
Washington state employment service.....	145	12	463
director of.....	145	12	463
employment service account.....	145	12	463
UNEMPLOYMENT RELIEF ACT (see EMERGENCY UNEMPLOYMENT RELIEF).			
UNIFORM LAW COMMISSION, appropriation.....	183	2	871
UNION IRON WORKS, appropriation for judgment.....	175	2	635
UNION OIL CO., relief appropriation.....	175	2	638
UNITED STATES:			
Deed of property to, for defense purposes.....	105	1	257
UNITED STATES FIDELITY & GUARANTY CO.:			
Appropriation for judgment.....	175	2	639

UNITED STATES GOVERNMENT.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
UNITED STATES GOVERNMENT, relief appropriation.....	175	2	638
UNIVERSITY CURRENT FUND, abolishment of.....	67	3	157
UNIVERSITY FUND:			
Investment of permanent.....	76	1	167
UNIVERSITY OF WASHINGTON:			
Appropriation (see APPROPRIATIONS).			
Exchange of University granted lands, approval of regents...	136	1	401
Tax levy for.....	131	1	392
VALIMA SECURITIES CORP., relief appropriation.....	175	2	637
VALVOLINE OIL CO., relief appropriation.....	175	2	645
VAN TROJEN, A. J., relief appropriation.....	175	2	645
VAUGHN, WILLIAM J., appropriation for judgment.....	175	2	635
VETERANS' COMPENSATION BOND RETIREMENT FUND, appropriation	183	2	880
VETERANS, Disabled, relief appropriation.....	38	2	99
VETERANS' HOME, WASHINGTON (see FINANCE, BUDGET AND BUSINESS, dept. of).			
VETERANS OF THE WORLD WAR, relief appropriation.....	38	2	99
VENUE (see COURTS).			
VOLUNTEER FIREMEN'S RELIEF AND COMPENSATION (see FIREMEN'S RELIEF AND COMPENSATION, VOLUN- TEER).			
VOTING MACHINES (see ELECTIONS, Voting machines).			
WAGES:			
Cities, first class, owning public utilities, contract with employees regarding wages.....	37	1	98
Collection of, in private employment.....	96	1	231
court costs waived.....	96	1	232
director of labor and industries, actions, to institute.....	96	4	233
authorized to enforce act.....	96	1	231
Public work, rebating of wages on.....	29	1	67
Rebating wages on public work.....	29	1	67
WAHKIAKUM COUNTY:			
Appropriation, diking district No. 1.....	175	2	644
diking improvement district No. 4.....	175	2	644
WARNER, L. A., relief appropriation.....	175	2	638
WARRANTS:			
Diking and drainage districts, funding of outstanding warrants	103	1	253
WASHINGTON NATIONAL GUARD:			
Appropriation for retained pay.....	161	1	539
WASHINGTON STATE COLLEGE (see STATE COLLEGE).			
Appropriation (see APPROPRIATIONS).			
WASHINGTON STATE HISTORICAL SOCIETY, Appropriation (see APPROPRIATIONS).			
WASHINGTON STATE INDUSTRIAL RECOVERY ACT (see IN- DUSTRIAL RECOVERY ACT).			
WASHINGTON STATE PLANNING COUNCIL (see PLANNING COUNCIL).			
WASHINGTON STATE PENITENTIARY (see APPROPRIA- TIONS, Penitentiary).			
WASHINGTON VS. OREGON, appropriation for litigation.....	175	2	641
WATER COMPANIES, taxing of.....	123	15	369
WATER DISTRICTS, Local improvement guaranty funds.....	82	1	193

W. P. FULLER.

	<i>Ch.</i>	<i>Sec.</i>	<i>Page</i>
WATERWORKS SYSTEMS.....	83	1	196
WENATCHEE, City of, Appropriation, L. I. D. assessment No. 145.....	175	2	643
WESTERN STATE HOSPITAL (see FINANCE, BUDGET AND BUSINESS, dept. of).			
WHATCOM COUNTY:			
Appropriation,			
Donahue road assessment.....	175	2	645
drainage districts Nos. 1, 4, 5 and 7.....	175	2	644
WHITE MOTOR CO., relief appropriation.....	176	2	632
WILLAPA ELECTRIC CO., relief appropriation.....	175	2	634
WILLIAMS, DOYLE and DOLLIE, relief appropriation.....	175	2	639
WILLIAMS, ELIZABETH, ESTATE OF, relief appropriation.....	175	2	633
WILMORE, EMMA, et al., appropriation for judgment.....	175	2	635
WILSON MOTOR CO., relief appropriation.....	175	2	630
WILSON, M. V., relief appropriation.....	175	2	631
WITNESS FEES, C. M. St. P. & P. Ry. Co., suits.....	175	2	631
WORKMEN'S COMPENSATION ACT:			
Accident fund, investment of.....	90	1	224
Reserve fund, investment of.....	90	1	224
W. P. FULLER, relief appropriation.....	175	2	630
YAKIMA COUNTY, appropriation.....	175	2	644

