

from such fund to the general fund of the city: *Provided*, That at all times enough money shall be kept in said fund to meet all payments provided for in this act.

Passed by the House January 26, 1911.

Passed by the Senate February 10, 1911.

Approved by the Governor February 21, 1911.

CHAPTER 19.

[H. B. 156.]

RELATING TO INHERITANCE TAX.

AN ACT amending section 2 of chapter 217, Session Laws of 1907, relating to the taxation of inheritances, by striking from said section the proviso.

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

SECTION 1. Section two (2) of chapter 217, Session Laws of 1907, is hereby amended by striking from said section the proviso so that said section, when so amended, will read as follows:

SEC. 2. The inheritance tax shall be and is to be levied on all estates subject to the operation of this act on all sums above the first \$10,000.00, where the same shall pass to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, or lineal descendant of an adopted child, one (1) per centum. On all sums not exceeding the first fifty thousand dollars, of three per centum, where such estate passes to collateral heirs to and including the third degree of relationship, and to six per centum where such estates pass to collateral heirs beyond the third degree, or to strangers to the blood. On all sums above the first fifty thousand dollars and not exceeding the first one hundred thousand dollars, four and one-half per centum to collateral heirs, to and including the third degree, and nine per centum to collateral heirs, beyond the third degree, or to strangers to the blood. And on all sums in excess of the first one hundred thousand dol-

[Amending
§ 9183,
Rem.-Bal.]

Levy of in-
heritance
tax.

3% on sums
not exceed-
ing \$50,000.

4½% on
sums between
fifty and
one hundred
thousand
dollars.

lars, the tax shall be six per centum to collateral heirs to and including the third degree, and twelve per centum to collateral heirs beyond the third degree or to strangers to the blood. 6% above
\$100,000.

Passed by the House February 2, 1911.

Passed by the Senate February 15, 1911.

Approved by the Governor February 21, 1911.

CHAPTER 20.

[H. B. 179.]

REGULATING SALE OF MILK AND CREAM.

AN ACT amending section 260, chapter 249, Session Laws 1909, regulating the sale of milk and cream in cities of the first class.

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

SECTION 1. Section 260 of chapter 249, Session Laws 1909, is hereby amended to read as follows:

[Amending
§ 2512,
Rem.-Bal.]

Sec. 260. Every person, firm or corporation, who, in any city of the first class, shall sell or deliver, or offer for sale, or have in his, their or its possession, with intent to sell or deliver, any milk or cream, without having a permit therefor duly issued by the commissioner of health, health officer or inspector of milk in such city, or without having such permit displayed in a conspicuous manner in his, their or its place of business, or without having the number of such permit and the name of the owner thereof or the name of the firm or corporation thereof, as the case may be, painted in a conspicuous manner on both outer sides of every wagon or other vehicle used for the sale or delivery of milk or cream by any such person, firm or corporation, shall be guilty of a misdemeanor.

Sale of
milk and
cream.

Permit
necessary.

Passed by the House February 7, 1911.

Passed by the Senate February 15, 1911.

Approved by the Governor February 21, 1911.