

ated at the time of the passage of this act, shall be changed, and made to conform to the provisions of section 4976-1, on or before the first day of July, 1922.

Time for compliance.

*Provided, however,* That the public service commission of Washington shall have power, upon notice and hearing, to order and require the erection of all guards, protective devices, and methods of protection which in the judgment of the commission are necessary and should be constructed previous to the expiration of the time fixed in this section: *Provided, however,* That it shall be lawful to place additions, wires, cables, electrical fixtures or appliances upon existing poles or cross-arms so long as the new construction shall be made to conform to the provisions of this act.

Prior requirement of protective devices.

*Provided, further,* That nothing in this act shall apply to manholes already constructed, except the provisions for guards, sanitary conditions, drainage and safety appliances specified in rules 20, 24, 26, 29, 30, 31, and 32.

Passed the House February 20, 1917.

Passed the Senate February 28, 1917.

Approved by the Governor March 6, 1917.

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## CHAPTER 42.

[H. B. 91.]

### COUNTY BURIAL OF SOLDIERS, SAILORS AND MARINES.

AN ACT relating to the burial of soldiers, sailors and marines, and their families by counties, and amending section 8929 of Remington & Ballinger's Annotated Codes and Statutes of Washington.

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

SECTION 1. That section 8929, Remington & Ballinger's Annotated Codes and Statutes of the State of Washington be amended to read as follows:

Section 8929. It shall be the duty of the board of county commissioners in each of the counties in this state

Burial at expense of county.

Limit of  
expense.

to designate some proper authority, other than the one designated by law for the care of paupers and the custody of criminals, who shall cause to be interred at the expense of the county the body of any honorably discharged soldier, sailor or marine who served in the army or navy of the United States of America during the late civil war, or in the war with Mexico, or in any of the Indian wars that occurred in the State of Washington, or the Spanish American war and Philippine insurrection, and the wives or widows of such soldiers, sailors or marines when requested so to do by the commanding officer of any post of the Grand Army of the Republic or camp of the United Spanish War Veterans, or the relief committee of either said post or camp: *Provided, however,* That such interment shall not cost more than fifty dollars. If the deceased has relatives or friends who desire to conduct the burial of such deceased person, then upon request of said commander or relief committee the sum of fifty dollars shall be paid to said relatives or friends by the county upon due proof of death and burial of any person provided for by this section and proof of expenses incurred.

Passed the House February 15, 1917.

Passed the Senate February 28, 1917.

Approved by the Governor March 6, 1917.

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## CHAPTER 43.

[H. B. 118.]

### TAXATION OF INHERITANCES.

AN ACT relating to inheritance taxation and amending section 9183 of Remington & Ballinger's Code.

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

SECTION 1. That section 9183 of Remington & Ballinger's Code be amended to read as follows:

Section 9183. The inheritance tax shall be imposed on all estates subject to the operation of this act at the following rate:

Rates of  
levy.