CHAPTER 118.

[H. B. 147.]

TELEPHONE COMPANIES.

An Act relating to physical connection and toll service between public service telephone companies and certain mutual, cooperative or farmer line telephone companies or associations and amending Section 10409 of Remington's Compiled Statutes.

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

Section 1. That Section 10409 of Remington's Compiled Statutes be amended to read as follows:

Section 10409. Whenever the Commission shall find that any two or more telephone companies, including mutual, cooperative, or farmer line telephone companies or associations having three hundred fifty or more telephones in service, whose lines form a continuous line of communication, or could be made to do so by the construction and maintenance of suitable connections for the transfer of messages or conversations at common points between different localities which are not reached by the line of either company alone, and that such connections or facilities for the transfer of messages or conversations at common points can reasonably be made, an efficient service obtained and that a necessity exists therefor, or shall find that any two or more such telegraph or telephone companies, have failed to establish joint rates or charges for service by or over their said lines, and that joint rates or charges ought to be established, the Commission may, by its order, require such connection to be made, and that conversations be transmitted and messages transferred, and prescribe through lines and joint rates and charges to be made, and to be used, observed and in force in the future, and fix

Amends Rem. Comp. Stat. § 10409; Pierce's Code § 5600.

Service connections between different companies, the same by order to be served upon the company or companies affected.

Mutual, cooperative and farmer lines, Sec. 2. This act shall not be construed as conferring upon the Department of Public Works jurisdiction, supervision or control of the rates, service or facilities of any mutual, cooperative or farmer line telephone company or association, except for the purpose of carrying out the provisions of this act.

Passed the House February 26, 1923.

Passed the Senate March 7, 1923.

Approved by the Governor March 15, 1923.

CHAPTER 119.

[S. B. 164.]

INHERITANCE TAX.

An Act relating to taxation of inheritances, and amending section 11202 of Remington's Compiled Statutes.

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

Amends Rem. Comp. Stat. § 11202; Pierce's Code § 7053. Section 1. That Section 11202 of Remington's Compiled Statutes be amended to read as follows:

Section 11202. The inheritance tax shall be imposed on all estates subject to the operation of this and other inheritance tax acts of the State of Washington at the following rates:

Rates.

If passing to or for the use of a father, mother, husband, wife, lineal descendant, adopted child or lineal descendant of an adopted child, the tax shall be one per centum of any value not exceeding fifty thousand dollars; two per centum of any value in excess of fifty thousand dollars and not exceeding one hundred thousand dollars; three per centum of any value in excess of one hundred thousand dollars and not exceeding one hundred fifty thousand dollars; four per centum of any value in excess of one