been pronounced for either, the imprisonment to Running of sentences. which he is sentenced upon the second or other subsequent conviction shall commence at the termination of the first or other prior term or terms of imprisonment to which he is sentenced; and whenever a person while under sentence of felony shall commit another felony and be sentenced to another term of imprisonment, such latter term shall not begin until the expiration of all prior terms: Provided that whenever a person is convicted of two or more offenses set forth as separate counts in one indictment or information the court may, in pronouncing sentence, provide that sentences therefor shall run concurrently.

Passed the House December 9, 1925. Passed the Senate January 1, 1926. Approved by the Governor, January 12, 1926.

## CHAPTER 110.

[H. B. 167.]

## TAXATION OF LANDS DEVOTED TO FORESTATION AND REFORESTATION.

An Act relating to forestation and reforestation and the assessment and taxation of lands devoted to that purpose and the assessment and taxation of the products of such lands, and providing for an amendment to the Constitution of the State of Washington.

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

SECTION 1. That at the general election to be Proposed. held in this state on the Tuesday next succeeding tional the first Monday in November, 1926, there shall be submitted to the qualified voters of this state for their adoption and approval or rejection an amendment to the Constitution of the State of Washington so that the same shall contain a new and additional

Article to consist of one section to follow Article XXVII, to be known as Article XXVIII, to read as follows:

## ARTICLE XXVIII.

Forestation and reforestation lands.

Taxation and classification.

Yield tax.

Contracts by state with owners for definite tax.

Nothing contained in this Constitu-Section 1. tion shall prevent the legislature from enacting, by general laws, legislation for the purpose of encouraging and promoting forestation and reforestation of lands within the state, which laws may provide such methods and means to accomplish that purpose as the legislature may determine, and which laws. in addition to such other means and methods as may be provided by the legislature, may provide on lands devoted to that purpose for a definite and invariable tax during a term of years, and/or for a classification, rate, valuation and/or standard of valuation for taxation and assessment purposes, different from other lands and property; and which laws may provide for a vield tax of a definite percentage on the value of the timber or forest products grown on such lands, to be paid at the end of a definite term of years or period, or upon removal of such products. which yield tax may be in lieu of any other tax on such lands or products, or may be in combination with such other tax as may be provided for; and which laws may provide for contracts between the state and the owners of such lands for a definite and invariable tax on such lands during a term of years. and/or for a classification, rate, valuation and/or standard of valuation for taxation and assessment purposes different from that of other lands and property, and/or a yield tax of a definite percentage on the value of the timber or forest products grown on such lands to be paid at the end of a specified term of years or period, or upon removal of such products, which yield tax may be in lieu of any other tax on such lands or products, or in combination with such other tax as may be provided for.

The secretary of state shall cause the Sec. 2. amendment proposed in Section 1 of this act to be published for three (3) months next preceding the Publication. said election therein described in some weekly newspaper in every county where a newspaper is published throughout the state.

There shall be provided on all ballots for Referendum said election an opportunity for the people to vote for or against such amendment, by means of the following proposition and ballot title:

Shall the Constitution be amended by		
adding thereto a new article to be known		
as Article XXVIII to permit legislation de-		_
signed to encourage and promote forestation	No	
and reforestation?		_

Sec. 4. If it shall appear from the ballots cast at the said election that a majority of the qualified amendment electors voting upon the question of the adoption of the said amendment have voted in favor of the same, the governor shall make proclamation of the same in the manner provided by law, and the said amendment shall be adopted and become a part of the constitution of this state from the time of such proclamation.

effective.

Passed the House December 19, 1925. Passed the Senate December 31, 1925.