

Emergency.

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 House February 2, 1925.

Passed the Senate February 7, 1925.

Approved by the Governor February 16, 1925.

CHAPTER 15.

[H. B. 63.]

LIENS FOR UNITED STATES INTERNAL REVENUE TAXES.

AN ACT relating to the filing of liens for United States Internal Revenue taxes.

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

SECTION 1. Notices of liens for Internal Revenue taxes payable to the United States of America and certificates discharging such liens may be filed in the office of the county auditor of any county or counties of the State of Washington within which the property subject to such lien is situated.

Notice of
lien may
be filed.

SEC. 2. When a notice of such tax lien is filed, the county auditor shall forthwith enter the same in an alphabetical federal tax lien index to be provided by the board of county commissioners, showing on one line the name and residence of the taxpayer named in such notice, the collector's serial number of such notice, the date and hour of filing, and the amount of tax and penalty assessed. He shall file and keep all original notices so filed in numerical order in a file or files to be provided by the board of county commissioners and designated federal tax lien notices.

Notice to be
entered by
county
auditor.

SEC. 3. When a certificate of discharge of any tax lien, issued by the collector of internal revenue or other proper officer, is filed in the office of the county auditor, where the original notice of lien is

Certificate
of discharge
to be entered
by county
auditor.

filed, said county auditor shall enter the same with date of filing in said tax lien index on a line where the notice of the lien so discharged is entered, and permanently attach the original certificate of discharge to the original notice of lien.

SEC. 4. Said county auditor shall receive twenty-five cents for filing and indexing each notice of lien and each certificate of discharge. Fee.

SEC. 5. This act is passed for the purpose of authorizing the filing of notices of liens in accordance with the provisions of section 3186 of the Revised Statutes of the United States, as amended by the Act of March 4, 1913, 37 Statutes at Large, page 1016. Purpose.

Passed the House February 6, 1925.

Passed the Senate February 7, 1925.

Approved by the Governor February 16, 1925.

CHAPTER 16.

[H. B. 64.]

DOMESTIC INSURANCE COMPANY INVESTMENTS.

AN ACT relating to insurance and amending Section 7063 Remington's Compiled Statutes.

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

SECTION 1. That Section 7063 Remington's Compiled Statutes be amended to read as follows:

Section 7063. All investments and loans of the capital and funds of any domestic insurance company, except the amount invested in real estate for its home office, as especially provided for, shall be made and kept invested in and loaned on interest or dividend-bearing securities, whereon default for interest has not been made during three years next prior to the making of such loan, and the regular annual dividends, in the case of investments in

Amends
Rem. Comp.
Stat. § 7063;
Pierce's Code
§ 2930-9.

Nature of
securities
forming
investment.