

Failure to  
abate.

Supervisor  
may abate.

Cost re-  
covered.

If the owner or person, firm or corporation responsible for the existence of any such hazard shall refuse, neglect or fail to abate such hazard as required by such notice, the state supervisor of forestry may summarily cause it to be abated and the cost thereof and of any patrol or fire fighting made necessary by such hazard may be recovered from said person, firm or corporation responsible therefor or from the owner of the land on which such hazard existed by an action for debt and said costs shall also be a lien upon said land and may be enforced in the same manner, with the same effect and by the same agencies as the lien provided for in section 5806.

Repeals  
§ 5792 Rem.  
Comp. Stat.

SEC. 2. That section 5792 of Remington's Compiled Statutes is hereby repealed.

Passed the House March 1, 1929.

Passed the Senate March 12, 1929.

Approved by the Governor March 20, 1929.

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## CHAPTER 135.

[H. B. 379.]

### INHERITANCE TAXES.

AN ACT relating to taxation of inheritances and ascertaining, determining, and collecting such tax and providing for certain exemptions from such tax.

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

Life insur-  
ance pro-  
ceeds ex-  
empt.

SECTION 1. That the proceeds of all life insurance policies, hereafter or heretofore paid to beneficiaries, except where the estate of the deceased insured, is the beneficiary, shall be exempt from inheritance tax, so long as the state collects, for the general fund, a tax on the premiums paid for such life insurance.

SEC. 2. That the proceeds of all federal war risk insurance, heretofore or hereafter written, executed or issued or heretofore or hereafter paid or become a part of the estate of an insured, deceased soldier, shall be exempt from inheritance tax in passing from the Federal Government to the estate of such deceased soldier, and in passing from the estate of such deceased soldier to his heirs, legatees, devisees or beneficiaries.

Federal war risk insurance proceeds exempt.

SEC. 3. That in case this act or any part thereof shall be held unconstitutional, such holding shall only apply to this act or a part thereof and shall not apply to any other act.

If part unconstitutional not to affect balance.

Passed the House March 4, 1929.

Passed the Senate March 12, 1929.

Approved by the Governor March 20, 1929.

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## CHAPTER 136.

[H. B. 413.]

### MONIES COLLECTED BY EMPLOYERS FOR MEDICAL AID.

AN ACT relating to claims for medical, surgical and hospital care and treatment and to the burial of workmen engaged in extra-hazardous employments and of their families and dependents, when such claims are not chargeable to the state medical aid fund but are payable by employers, either in whole or in part, from monies collected from employees or deducted from their wages or payable in part by the employer and in part by his employees, and providing for the priority of payment of such claims, and providing for liens therefor.

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

SECTION 1. All monies realized by any employer from his or its employees either by collection or by deduction from the wages or pay of employees intended or to be used for the furnishing to workmen engaged in extra-hazardous work, their families or

Employer's deductions from wages, trust funds.