date of sale: *And provided further,* That if the county treasurer has reasonable grounds to believe that any personal property upon which taxes have been levied, but not paid, is about to be removed from the county where the same has been assessed, or is about to be destroyed, sold or disposed of, the county treasurer may demand such taxes, without the notice provided for in this section, and if necessary may forthwith distrain sufficient goods and chattels to pay the same.

Sec. 2. That section 1 of chapter 34 of the Session Laws of 1931 be and the same is hereby repealed.

Sec. 3. 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 14, 1933.
Passed the Senate February 11, 1933.
Approved by the Governor, February 23, 1933.

CHAPTER 34.

[H. B. 45.]

MATERIAL, SUPPLIES AND MERCHANDISE FOR PUBLIC OFFICES AND DEPARTMENTS.

An Act relating to purchases at public expense and defining the powers and duties of certain boards, commissions, officers and employees with respect thereto.

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

Section 1. Any board, commission, officer, employee or other person or persons of the state, or any county, city, town, school district or other political subdivision or taxing district of the state, whose duty it is or may be to purchase materials, supplies, goods, wares, merchandise or produce for the use of any department or institution within the
state or any political subdivision or taxing district thereof, may purchase from or accept the bids of persons or concerns offering such materials, supplies, goods, wares, merchandise or produce as are grown, produced, or manufactured in the State of Washington when the price or prices quoted for the same are not more than five per cent in excess of the lowest bid or prices quoted for the same commodities or articles grown, produced or manufactured elsewhere, quality and service considered.

Passed the House February 4, 1933.
Passed the Senate February 15, 1933.
Approved by the Governor February 23, 1933.

CHAPTER 35.
[H. B. 68.]
TAXATION: DUTIES OF COUNTY OFFICES.

An Act relating to taxation, regulating the assessment, levy and collection of taxes, providing for the adjustment of the state's portion of taxes which are cancelled or modified, and amending section 97 of chapter 130 of the Laws of 1925.

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

SECTION 1. That section 97 of chapter 130 of the Laws of 1925 (section 11097-97 of Remington's Compiled Statutes, 1927 Supplement) be amended to read as follows:

Section 97. Immediately after the last day of each month, the county treasurer shall pay over to the state treasurer the amount collected by him and credited to the various state funds, but every such payment shall be subject to correction for error discovered upon the quarterly settlement next following. The county auditor shall at the same time ascertain and report to the state auditor by ordinary letter or other written memorandum, the