CHAPTER 142.

[S. B. 407.]

DISPOSITION OF GAS TAX MONIES.

AN ACT appropriating a certain sum from the motor vehicle fund for all purposes contemplated by subdivisions (a), (b) and (e) of section 1, chapter 111, Laws of 1935, and for the creation of a county road revolving fund authorized by this act, and providing that this act shall take effect immediately.

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

SECTION 1. That there is hereby appropriated from the motor vehicle fund of the State of Washington for the use of the department of highways and counties, for all of the purposes contained in subdivisions (a), (b) and (e) of section 1 of chapter 111, Laws of 1935, for the biennium ending March 31, 1939, the sum of two million and no/100 dollars (\$2,000,000.00), or so much thereof as may be realized from the proceeds of three cents (3ϕ) per gallon on all taxable liquid fuel sold during the biennium ending March 31, 1937, over and above the appropriation of fifteen million, one hundred five thousand and no/100 dollars (\$15,105,000.00) contained in sections 8 and 9 of chapter 144, Laws of 1935, the said amount to be credited in the motor vehicle fund in the manner herein provided and disbursed under the authority of this appropriation in the manner outlined in this act.

Receipts credited. SEC. 2. All receipts credited to the department of highways and counties in the motor vehicle fund by virtue of subdivision (b), section 1, chapter 111, Laws of 1935, over and above the total appropriation of fifteen million, one hundred five thousand and no/100 dollars (\$15,105,000.00) contained in chapter 144, Laws of 1935, shall be credited in the following manner:

Appropriation.

Three-fifths of any sums appropriated for State (a) the administrative expenses of the offices of state treasurer, state auditor and the department of licenses of the State of Washington shall be first adminisdeducted, credited to said departments and disbursements may be made from said amount so credited by virtue of this appropriation;

(b) The amounts required to be repaid to coun- Island ties composed entirely of islands by chapter 98, Laws of 1923, and subdivision (a) of section 1, chapter 111, Laws of 1935, for the months of December 1936 and January, February and March of 1937, shall then be computed and, after deducting the percentage authorized by the next paragraph for the use of the director of highways, shall be paid directly to said counties by virtue of this appropriation;

(c) On the 15th day of each calendar month Director of highways. there shall be deducted from all such monies, after the deduction of three-fifths of sums appropriated for administrative expenses and before the payment provided for to island counties, a sum equal to one and one-half per cent $(1\frac{1}{2}\%)$ for the use of the director of highways for the cost of supervision of counties, as provided in this act. Disbursements from amounts so credited may be made from authority under this appropriation;

(d) All such receipts, after making the forego- Counties. ing deductions, shall be credited to counties in the proportions and amounts as set forth in subdivision (b) of section 1, chapter 111, Laws of 1935, which amounts shall remain credited to the various counties, subject only to payment of such approved vouchers for proper disbursements from the county road fund as may be approved by the director of highways within the limits of this appropriation and any appropriation made for the disbursement of receipts during the years 1937 and 1938: Provided. however, That there is hereby authorized in each

treasurer. state auditor, department of licenses, expenses.

counties.

County road revolving fund. county road fund, formerly known as the secondary highway fund, a county road revolving fund which may be set up by resolution of the board of county commissioners of any county, with the approval of the director of highways, in such an amount as may receive the approval of the director of highways, from which fund all proper payments for county road purposes shall be made in anticipation of reimbursement from the motor vehicle fund, in which event the appropriation contained in this act shall authorize and cover the payment direct to the county or counties so authorizing such a revolving fund of the amounts so authorized and approved: *Provided*. *further*. That the amount so set up for said revolving fund, as approved by the director, shall be limited to the amounts available under this appropriation.

Restrictions.

SEC. 3. Any revolving fund created under authority of this act shall be used only for the purpose of making proper payments in anticipation of reimbursement from the motor vehicle fund and shall remain intact. Whenever such a revolving fund is set up, the county commissioners shall annually, and at such times as the director of highways may require, report and account to him for all disbursements made therefrom. Periodic investigations of such funds shall be made by the state auditor, as required by law, and a copy of any report made as a result of such investigations shall be filed with the director of highways. Should it appear to the director of highways from such reports that the fund is being depleted or used for other than properly reimbursable road purposes, he is hereby authorized, in his discretion, to refuse approval of any vouchers until the said fund is restored from other county sources.

Effective immediately.

SEC. 4. That this act is necessary for the immediate preservation of the public peace, health and safety and the support of the state government and Сн. 143.]

its existing public institutions, and shall take effect immediately.

Passed the Senate March 4, 1937. Passed the House March 9, 1937.

Approved by the Governor March 15, 1937.

CHAPTER 143.

[S. B. 408.]

REAPPROPRIATION TO DEPARTMENT OF HIGHWAYS.

AN ACT reappropriating a certain sum from the motor vehicle fund for all of the purposes set forth in sections 8 and 9 of chapter 144, Laws of 1935, and declaring that this act shall take effect immediately.

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

SECTION 1. That there is hereby reappropriated Reappro-priation. from the motor vehicle fund for the use of the department of highways, counties including island counties, and cities and towns for any proper road purpose contemplated by chapter 111, Laws of 1935, including payments to island counties authorized by chapter 98, Laws of Washington for 1923, the sum of two million, seven hundred eighty-six thousand, four hundred eighty-eight and 34/100 dollars (\$2,786,488.34), the same being unexpended balances of the appropriations contained in sections 8 and 9 of chapter 144, Laws of 1935, as shown by the state auditor's books on December 31, 1936:

Provided. That no expenditure under the authority of this act shall exceed unexpended balances of the appropriations contained in sections 8 and 9 of chapter 144, Laws of 1935.

SEC. 2. This act is necessary for the immediate Effective immediately. preservation of the public peace, health and safety and the support of the state government and its