

CHAPTER 67.

[H. B. 264.]

PRODUCTS IN STORAGE AWAITING TRANSPORTATION,
TAX EXEMPT.

AN ACT relating to taxation; providing for the exemption of grains and flour, fruit and fruit products, vegetables and vegetable products and fish and fish products from taxation under certain conditions; repealing chapter 58, Laws of 1937 (Remington's Revised Statutes sections 11130-1 to 11130-3 inc.); and declaring an emergency.

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

SECTION 1. For the purposes of this act:

Definitions.

The term "grains and flour" shall mean and include all raw whole grains in their usual marketable state; and grain flour in the hands of the first processor; but not any other grain product.

The term "fruit and fruit products" shall mean and include all raw edible fruits and berries; and all processed products of fruits or berries, suitable and designed for human consumption, while in the hands of the first processor.

The term "vegetables and vegetable products" shall mean and include all raw edible vegetables, such as peas, beans, beets, and other vegetables; and all processed products of vegetables, suitable and designed for human consumption, while in the hands of the first processor.

The term "fish and fish products" shall mean and include all fish and fish products suitable and designed for human consumption, excluding all others.

The term "processed" shall be construed to refer to canning, barreling, bottling, preserving, refining, freezing, packing, milling or any other method employed to keep any grain, fruit, vegetables or fish in edible condition or to put them into more suitable or convenient form for consumption, storing, shipping or marketing.

Property in transit non-taxable.

SEC. 2. All grains and flour, fruit and fruit products, vegetables and vegetable products, and fish and fish products, while being transported to or held in storage in a public or private warehouse shall be exempt from taxation if actually shipped to points outside the state on or before April 30th of the first year for which they would otherwise be taxable: *Provided*, That proof of shipment be furnished as required in section 3 of this act.

Listing and assessment January 1.

SEC. 3. The county assessor shall list and assess all such grains and flour, fruit and fruit products, vegetables and vegetable products, and fish and fish products as of January 1st of each year, without regard to any average inventory; but shall cancel any such assessment in whole or in proportionate part upon receipt of sufficient documentary proof that the property so assessed was actually shipped to points outside the state on or before April 30th of such year: *Provided*, That no such cancellation shall be made unless such proof be furnished to the county assessor before June 1st of such year: *Provided further*, That any such assessment of grain shall also be subject to cancellation as provided in this act if sufficient documentary proof be so furnished that the grain so assessed was milled into flour and such flour was actually shipped to points outside the state on or before April 30th of such year.

Assessment cancelled.

Construction of act.

SEC. 4. This act shall not be construed to amend or repeal chapter 48, Laws of 1933 or section 1, chapter 282, Laws of 1927.

Repeals §§ 11130-1 to 11130-3 Rem. Rev. Stat.

SEC. 5. Chapter 58, Laws of 1937, being sections 11130-1 to 11130-3 Remington's Revised Statutes, is hereby repealed, but this act shall not have the effect of terminating or modifying any rights accruing before the passage of this act.

Purpose of act.

SEC. 6. The purpose of this act is to encourage the storage of the commodities herein defined in

the State of Washington and this act shall be liberally construed.

SEC. 7. If any portion of this act is held to be unconstitutional or void, such decision shall not affect the validity of the remaining parts of this act. Partial
invalidity.

SEC. 8. This act shall apply to the assessment of property for taxation for the year 1939 and subsequent years. It is necessary for the immediate preservation and support of the state government and its existing public institutions and shall take effect immediately. Effective
immediately.

Passed the House February 25, 1939.

Passed the Senate March 5, 1939.

Approved by the Governor March 10, 1939.

CHAPTER 68.

[H. B. 289.]

WINDBREAKS, SHELTER BELTS AND WOOD LOTS.

AN ACT authorizing certain state departments, institutions and offices to cooperate with the government of the United States under the Clarke-McNary Act of Congress, approved June 7, 1924, and under the Cooperative Farm Forestry Act of Congress, approved May 18, 1937, and to receive and disburse funds appropriated by Congress, to be used under said acts, and declaring an emergency.

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

SECTION 1. That the division of forestry of the department of conservation and development and the State College of Washington, and each of them, are hereby authorized to receive funds from the Federal government in connection with cooperative work with the United States Department of Agriculture, authorized by sections 4 and 5 of the Clarke-McNary Act of Congress, approved June 7, 1924, providing for the procurement, protection and dis- Windbreaks,
shelter belts
and
wood-lots.