the estimated expenditures as finally determined, less the total of the estimated revenues from sources other than taxation including: Provided, That the County Commissioners in determining "available surplus" may withhold and keep on hand in the County Current Expense Fund for working capital to maintain said fund on a cash basis such amounts of the Current Expense Fund surplus as shall equal thirty per cent (30%) of the last tax levy for said fund in Class A and First Class counties and fifty per cent (50%) of the last tax levy for said fund in all other counties; and such expenditures as are to be met from bond or warrant issues. All taxes shall be levied in specific sums and shall not exceed the amount specified in the preliminary budget.

Passed the Senate March 10, 1941.
Passed the House March 10, 1941.
Approved by the Governor March 19, 1941.

CHAPTER 100.
[S. B. 97.]

PROVIDING FOR CODIFICATION OF ELECTION LAWS.

An Act relating to election laws; providing for the complete revision and codification thereof, designating certain officers to prepare the same, and the method of preparation.

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

Section 1. For the purpose of securing a complete revision and codification of the laws of the state with reference to elections, the Attorney General is hereby directed to submit to the legislature, at its Regular Session of 1943, a complete revised code of election laws. Advanced copies of such revised code of election laws shall be submitted to every elected...
member of the Senate and House of Representatives before November 15, 1942.

SEC. 2. In the preparation of said revised code of election laws, the Attorney General shall advise and consult with the Secretary of State.

SEC. 3. When the Attorney General shall complete the revision of the election laws, he shall submit separately his recommendations concerning changes, amendments, and repeals of such statutes, and he shall make suggestions of new election laws which will in his opinion simplify election expression and procedure.

Passed the Senate February 3, 1941.
Passed the House March 10, 1941.
Approved by the Governor March 19, 1941.

CHAPTER 101.
[S. B. 100.]

EXPLOSIVES.

An Act requiring licenses of persons manufacturing, dealing in or possessing explosives, amending sections 11 and 12 of chapter 111 of the Laws of 1931 (sections 5440-11 and 5440-12, respectively, Remington's Revised Statutes); prescribing penalties; and declaring an emergency.

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

SECTION 1. Section 11 of chapter 111 of the Laws of 1931 (section 5440-11, Remington's Revised Statutes) is amended to read as follows:

Section 11. All persons engaged in the manufacture of explosives, or any process involving explosives, or where explosives are used as a component part in the manufacture of any article or device, on the date when this act takes effect, shall within sixty days thereafter, and all persons engag-