separate invoices for each purchase on invoice forms approved by the Director of Licenses showing the name and address of the seller and the name and address of the purchaser, the number of gallons of motor vehicle fuel so sold written in words and figures and the date of such purchase. Such invoices shall be legibly written and shall be void if any corrections or erasures appear on the face thereof.

A refund shall be made in the manner provided in this section or a credit allowing for the excise tax paid or accrued on all motor vehicle fuel which, after shipment or receipt, shall be destroyed by fire, lightning, flood, wind storm, or explosion, but such destruction must be proved to the complete satisfaction of the Director of Licenses.

Passed the Senate February 9, 1945.
Passed the House March 4, 1945.
Approved by the Governor March 14, 1945.

CHAPTER 39.
[S. B. 124.]

PROBATE.

An Act relating to probate and providing for the proof of wills in cases where subscribing witnesses are in the service of the United States or dead, insane or absent from the state, amending section 12 of chapter 156 of the Laws of 1917, as amended by chapter 219 of the Laws of 1943 (section 1382 of Rem. Supp. 1943, also Pierce's Perpetual Code 222-7), and declaring an emergency.

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

Section 1. That section 12 of chapter 156 of the Laws of 1917, as amended by chapter 219 of the Laws of 1943 (section 1382 of Rem. Supp. 1943, also Pierce's Perpetual Code 222-7) is amended to read as follows:

Section 12. When one of the witnesses to any
such will shall be examined and the other witness or witnesses are engaged with the armed forces of the United States, or employed on a vessel of the United States Merchant Marine, or dead, insane, their residence unknown, or absent from the state, or for any other cause deemed by written order of the Superior Court to be sufficient, then proof shall be taken of the handwriting of the testator and of such other witness, and all such other circumstances as would tend to prove such will.

If it should appear to the satisfaction of the Court that all the subscribing witnesses to any such will are with the armed forces of the United States, or employed on a vessel of the United States Merchant Marine, or dead, insane, their residence unknown, or for any other cause deemed by written order of the Superior Court to be sufficient, the Court shall take and receive proof of the handwriting of the testator and subscribing witnesses to the will and such other facts and circumstances as would tend to prove such will.

If it shall appear to the satisfaction of the Court that one or more of the subscribing witnesses to a will are serving in or with the armed forces of the United States, or as merchant seamen, or are serving outside the limits of the United States by assignment, or direction of any department or official of the United States in connection with any activity pertaining to or connected with the prosecution of any war in which the United States is then engaged, has been reported or listed as missing, or missing in action, or interned in a neutral country, or beleaguered, besieged, or captured by an enemy, and proof of the handwriting of said witness or witnesses may not be obtained, the Court may admit the will to probate upon satisfactory testimony that the signature to the will is in the handwriting of the person whose will it purports to be, and such other facts and circumstances as would tend to prove such will.
Sec. 2. This act is necessary for the immediate preservation of the public peace, health and safety, and for the immediate support of the state government and its existing public institutions and shall take effect immediately.

Passed the Senate February 8, 1945.
Passed the House March 7, 1945.
Approved by the Governor March 14, 1945.

CHAPTER 40.

WATER DISTRICTS.

AN ACT validating the organization, establishment, and existence of water districts, and local improvement districts and utility local improvement districts therein, heretofore organized or established or attempted to be organized or established under chapter 114, Laws of 1929, and amendments thereto (sections 11579 to 11604, Remington’s Revised Statutes, also Pierce’s Perpetual Code 994-1 to -53), validating and confirming all bonds, obligations, contracts, assessments, levies, and all other acts, proceedings and things heretofore executed, issued or done by such districts or their officers; and declaring an emergency.

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

SECTION 1. Each and all of the respective areas of land heretofore attempted to be organized into water districts or into local improvement districts or utility local improvement districts under the provisions of chapter 114, Laws of 1929, and amendments thereto (sections 11579 to 11604, Remington’s Revised Statutes, also Pierce’s Perpetual Code 994-1 to -53), are hereby validated and declared to be duly existing water districts, or local improvement districts, or utility local improvement districts, as the case may be, having the respective boundaries set forth in their organization proceedings as shown by the files in the office of the Board of County Com-