

CHAPTER 10.

[S. H. B. 1.]

PROVIDING FOR THE SUPPORT OF THE
STATE GOVERNMENT.

AN ACT providing for the support of the state government, making appropriations for salaries, operations, maintenance and other expenses of state institutions, departments and offices, for the purchase, condemnation and improvement of land, the construction of buildings and improvements for the various state institutions designated and mentioned, and for emergencies, and for refunds, and for the relief of certain individuals, corporations, counties and municipalities, and for transfers, and for deficiencies, and for appropriation of revolving funds, and for sundry civil expenses of the state government, and for public assistance, and for purposes specified in certain acts of congress, and for miscellaneous purposes, for the fiscal biennium beginning April 1, 1951, and ending March 31, 1953, except as otherwise provided, imposing an excise tax upon corporations, prescribing penalties, and declaring that certain parts of this act shall take effect immediately, and that certain other parts shall take effect May 1, 1951.

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

SECTION 1. The words "capital outlay," whenever used in this act, shall mean and include the purchase, condemnation and improvement of land and erection of buildings, including necessary salaries and wages incident thereto. "Capital outlay."

The words "salaries and wages," whenever used in this act, shall mean and include salaries of executive officers and employees of state offices, departments and institutions, and all compensation for direct labor or personal service rendered to the state. "Salaries and wages."

The word "operations," whenever used in this act, shall mean and include necessary traveling expenses of officers and employees, and all expenses necessary for housing cost, supplies, material, services and maintenance of the various institutions, departments and offices of the state government, other than salaries and wages: *Provided*, That no "Operations."

Subsistence and lodging expense of officers and employees.

portion of the appropriations made hereunder shall be expended for coupon or scrip books, or other evidences of advance payment for future delivery: *Provided further*, That allowances made for subsistence and lodging for the elective or appointive officers and employees while away from their domicile on state business shall equal actual expenses incurred therefor or *per diem* rates as provided by law, but in no event shall actual expenses claimed exceed such *per diem* rates provided by law.

Appropriation.

SEC. 2. The following sums, or so much thereof as shall severally be found necessary, are hereby appropriated out of any of the monies in the several funds in the state treasury hereinafter named for the payment of salaries of certain officers and employees of the state, and for the operation of certain state institutions, departments and offices, and for the purchase, condemnation and improvement of land and construction of buildings, and improvements for the various state institutions, and for deficiencies, and for emergencies, and for refunds, and for sundry civil expenses of the state government, and for public assistance, and for purposes specified in certain acts of congress, and for miscellaneous purposes hereinbelow designated and mentioned and hereinafter expressed, for the fiscal biennium beginning April 1, 1951, and ending March 31, 1953, except as otherwise provided: [*Provided*, That no

Vetoed.

part of any appropriation contained in this act shall be used to pay the salary, wages, or grant of any person who believes in or who is a member of or who supports any organization that believes in or teaches the overthrow of the United States government by force or by any illegal or unconstitutional methods: *Provided further*, That no part of any appropriation contained in this act shall be used to pay the salary, wages, or grant of any person while engaged in strike against the state of Washington,

or any office, department or agency thereof, or against any political subdivision of the state: *Provided further*, That for the purposes hereof an affidavit filed with the state auditor by the payee prior to the issuance of any warrant, or in lieu thereof a certificate by the responsible officer certifying that the payee or payees for whom vouchers or payrolls are submitted have filed with such officer such affidavit, shall be *prima facie* evidence that the person making it, or filing the same with the responsible officer, has not acted contrary to the provisions herein set forth: *And provided further*, That any person who believes in or who is a member of or who supports any organization that believes in or teaches the overthrow of the United States government by force or by any illegal or unconstitutional methods and accepts employment, the salary, wages, or grant for which is paid from any appropriation contained in this act, shall be guilty of a gross misdemeanor and shall be fined not more than one thousand dollars (\$1,000) or imprisoned in the county jail for not more than one (1) year, or both.

Vetoed.

Any official who incurs any deficiency shall be considered to have violated the expressed intent of the legislature in making these appropriations.

Officials incurring deficiency.

FROM THE GENERAL FUND.

FOR THE GOVERNOR:

Governor.

Salaries, Wages and Operations . . .	\$128,654.00	
Investigation and Emergency Purposes, to be distributed on vouchers approved by the Governor . .	16,000.00	
Extradition Expenses (including deficiencies)	22,000.00	
Auditing Records of the State Auditor	2,500.00	
Total		\$169,154.00

FOR THE GOVERNOR'S MANSION:

Governor's mansion.

Maintenance, to be distributed on vouchers approved by the Governor		\$24,000.00
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	FOR THE LIEUTENANT GOVERNOR:			
Lieutenant governor.	Salary of the Lieutenant Governor	\$12,000.00		
	Other Salaries, Wages and Operations, and Compensation when serving as Governor.....	9,900.00		
	Total	<u> </u>	\$21,900.00	
	FOR THE SECRETARY OF STATE:			
Secretary of state.	Salaries and Wages.....	\$175,000.00		
	Operations	50,000.00		
	Checking, Printing, Advertising, and Mailing Initiative and Referendum Measures and Constitutional Amendments	10,000.00		
Vetoed.	Bureau of Statistics and Immigration: Salaries, Wages and Operations and State Resources Program	35,000.00		
		To carry out provisions of chapter 14, Laws of 1950, special method of voting for Service voters....	10,000.00	
		Deficiency, Operations	5,500.00	
		Total	<u> </u>	\$285,500.00
		FOR THE STATE TREASURER:		
State treasurer.	Salaries and Wages.....	\$213,150.00		
	Operations	43,000.00		
	Total	<u> </u>	\$256,150.00	
	FROM THE MOTOR VEHICLE FUND.			
	Salaries and Wages.....	\$13,200.00		
	Operations	2,600.00		
	Total	<u> </u>	\$15,800.00	
	FROM THE GENERAL FUND.			
	FOR THE STATE AUDITOR:			
State auditor.	Salaries and Wages.....	\$459,575.00		
	Operations	103,000.00		
	Special Printing	9,000.00		
	Total	<u> </u>	\$571,575.00	
	FROM THE MOTOR VEHICLE FUND.			
	Salaries and Wages.....	\$40,000.00		
	Operations	10,800.00		
	Total	<u> </u>	\$50,800.00	
	FROM THE VOLUNTEER FIREMEN'S RELIEF AND PENSION FUND.			
	Salaries and Wages.....		\$6,000.00	

FROM THE GENERAL FUND.

FOR THE ATTORNEY GENERAL:

Salaries and Wages.....	\$461,240.00		Attorney general.
Operations, Printing Briefs, Court Costs and Expenses of Special Litigation in State and Federal Courts	170,138.00		
Deficiency, Operations	6,500.00		
Total	_____	\$637,878.00	

FROM THE CURRENT SCHOOL FUND.

FOR THE SUPERINTENDENT OF PUBLIC

INSTRUCTION:

Salaries and Wages.....	\$465,000.00		Superinten- dent of public instruction.
Operations	168,950.00		
Total	_____	\$633,950.00	

FROM THE GENERAL FUND.

FOR THE COMMISSIONER OF PUBLIC

LANDS:

Salaries, Wages, and plotting state- owned land into home sites and construction of roadways therein	\$425,000.00		Commis- sioner of public lands.
Operations	210,000.00		
To carry out provisions of House Bill No. 536 to re-establish and monument corners in the sur- veys of Aberdeen, Hoquiam, and Cosmopolis tide lands.....	15,000.00	} Vetoed.	
Total	_____		\$650,000.00

FOR THE INSURANCE COMMISSIONER:

Salaries and Wages.....	\$300,000.00		Insurance commis- sioner.
Operations	120,000.00		
To carry out provisions of Chapter 168, Laws of 1951 (Senate Bill No. 288), relating to the licens- ing and regulation of maternity homes	8,750.00		
Total	_____	\$428,750.00	

FOR LEGISLATIVE EXPENSE:

For the purpose of paying the ex- penses of the Thirty-second Legislature of the state of Wash- ington	\$4,800.00		Legislative expense.
Printing, Indexing, Binding and Editing Session Laws, Senate and House Journals, other Legis- lative Printing, and Binding			

	Public Documents of the Thirty-second Session	55,000.00	
	Salaries of Members of Legislature	348,000.00	
	Total	<u> </u>	\$407,800.00
Supreme court.	FOR THE SUPREME COURT:		
	Salaries and Wages	\$427,800.00	
	Operations	40,000.00	
	Total	<u> </u>	\$467,800.00
State law library.	FOR THE STATE LAW LIBRARY:		
	Salaries and Wages	\$44,760.00	
	Operations	29,000.00	
	Total	<u> </u>	\$73,760.00
Judicial council.	FOR THE JUDICIAL COUNCIL:		
	Salaries, Wages and Operations		\$4,000.00
Uniform law commission.	FOR THE UNIFORM LAW COMMISSION:		
	Operations		\$1,000.00
Superior court judges.	FOR THE SUPERIOR COURT JUDGES:		
	Salaries and Wages	\$561,125.00	
	Expenses, Judges in Joint Districts	9,000.00	
	Total	<u> </u>	\$570,125.00
Association of superior court judges.	FOR THE ASSOCIATION OF SUPERIOR COURT JUDGES:		
	Operations		\$3,500.00
Judges' retirement fund.	FOR THE JUDGES' RETIREMENT FUND:		
	To be expended in accordance with the provisions of chapter 229, Laws of 1937, and laws amendatory thereto		\$63,900.00
State board of accountancy.	FOR THE STATE BOARD OF ACCOUNTANCY:		
	Salaries and Wages	\$25,000.00	
	Operations	50,000.00	
	(Expenditures not to exceed revenues accruing under the Accountancy Act.)		
	Total	<u> </u>	\$75,000.00
State aeronautics commission.	FOR THE STATE AERONAUTICS COMMISSION:		
	Salaries and Wages	\$32,946.00	
	Salaries of Commission members while attending meetings	2,100.00	
	Operations	17,054.00	
	Total	<u> </u>	\$52,100.00

FOR THE STATE ATHLETIC
COMMISSION:

State athletic
commission.

Salaries and Wages.....	\$8,000.00	
Operations	2,700.00	
Total	<u> </u>	\$10,700.00

FOR THE STATE CAPITOL COMMITTEE:

State capitol
committee.

Salaries and Wages.....	\$21,600.00	
Operations	15,725.00	
Total	<u> </u>	\$37,325.00

FROM THE CAPITOL BUILDING CONSTRUCTION
FUND.

Paving of the parkway from the dam and spillway to Des Chutes Way in the city of Tumwater, and the curbs, walks, parking strip lights and other appurtenances in connection therewith		\$531,000.00
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FROM THE GENERAL FUND.

FOR THE STATE BOARD FOR THE CERTIFICATION OF LIBRARIANS:

State board
for the
certification
of librarians.

Salaries, Wages and Operations..		\$388.80
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FOR THE STATE BOARD OF EDUCATION:

State board
of education.

General Office, including Junior College Supervision:		
Salaries and Wages.....	\$80,000.00	
Operations	20,750.00	
School Building Facilities:		
Salaries and Wages.....	50,000.00	
Operations	15,000.00	
School Facilities Survey:		
Salaries, Wages and Operations.	43,960.00	
Total	<u> </u>	\$209,710.00

FROM THE STATE EMPLOYEES' RETIREMENT SYSTEM
EXPENSE FUND.

FOR THE STATE EMPLOYEES' RETIREMENT BOARD:

State
employees'
retirement
board.

Salaries and Wages.....	\$200,000.00	
Operations	81,000.00	
Salaries, Wages and Operations (To become available only if the membership in the State Employees' Retirement System exceeds 28,000 members).....	22,052.00	
Total	<u> </u>	\$303,052.00

FROM THE STATE EMPLOYEES' RETIREMENT FUND.

Pensions, Awards, Disability Payments, Adjustments and Refunds \$7,500,000.00

FROM THE GENERAL FUND.

State finance committee.

FOR THE STATE FINANCE COMMITTEE:

Salaries and Wages.....	\$21,500.00	
Operations	2,489.00	
Total		\$23,989.00

FROM THE MOTOR VEHICLE FUND.

For the payment of expense incident to the issuance and sale of bonds authorized by chapter 121, Laws of 1951..... \$50,000.00

FROM THE FOREST DEVELOPMENT FUND.

State forest board.

FOR THE STATE FOREST BOARD:

Salaries and Wages.....	\$20,800.00	
Operations	6,895.00	
Total		\$27,695.00

FROM THE GENERAL FUND.

Salaries and Wages.....	\$5,000.00	
Operations	2,000.00	
Total		\$7,000.00

State sustained yield forest No. 1.

FOR THE STATE SUSTAINED YIELD

FOREST NO. 1:

To carry out provisions of chapter 175, Laws of 1933:

Salaries and Wages.....	\$60,605.00	
Operations	34,190.00	

(This appropriation shall be disbursed as directed by a committee composed of the Governor, Commissioner of Public Lands, State Auditor, and Director of the Department of Conservation and Development. The Governor shall be chairman of said committee.)

Total		\$94,795.00
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FROM THE ACCIDENT FUND.

Board of industrial insurance appeals.

FOR THE BOARD OF INDUSTRIAL INSURANCE APPEALS:

Salaries and Wages.....	\$167,500.00	
Operations	70,000.00	
Total		\$237,500.00

FROM THE MEDICAL AID FUND.

Salaries and Wages.....	\$167,500.00	
Operations	70,000.00	
Total	_____	\$237,500.00

FROM THE GENERAL FUND.

FOR THE BOARD OF STATE LAND
COMMISSIONERS:

Board of
state land
commis-
sioners.

Salaries and Wages.....	\$75,000.00	
Operations	35,000.00	
Total	_____	\$110,000.00

FOR THE STATE LIBRARY COMMISSION:

State library
commission.

Salaries and Wages.....	\$118,750.00	
Operations	46,345.00	
Salaries for Microfilming.....	5,160.00	
Operations for Microfilming.....	14,950.80	
Public Library Services and Facilities:		
For allocation to Public Libraries in accordance with the pro- visions of Chapter 232, Laws of 1945	100,000.00	
Total	_____	\$285,205.80

FROM THE PARKS AND PARKWAY FUND.

FOR THE STATE PARKS AND RECREATION
COMMISSION:

State
parks and
recreation
commission.

Salaries and Wages.....	\$600,000.00	
Operations	280,000.00	
Capital Outlays and Major Repairs	500,000.00	
Purchase, Condemnation and Im- provement of Land, Boat Moor- ages, Construction and Repairs of Buildings and other improve- ments, including necessary Sala- ries and Wages incident thereto	255,000.00	
Capital Outlays (To become avail- able only upon allocations from time to time and in such amounts as the Governor shall determine)	400,000.00	
Total	_____	\$2,035,000.00

FROM THE MILLERSYLVANIA PARK
CURRENT FUND.

Improvement, Maintenance and Upkeep of Millersylvania Park.		\$400.00
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FROM THE GENERAL FUND.

State board of pharmacy.	FOR THE STATE BOARD OF PHARMACY:	
	Salaries and Wages.....	\$55,000.00
	Operations	\$30,000.00
	(Expenditures not to exceed fees heretofore or hereafter col- lected.)	
	Total	\$85,000.00

FROM THE PUGET SOUND PILOTAGE FUND.

State board of pilotage commis- sioners.	FOR THE STATE BOARD OF PILOTAGE COMMISSIONERS:	
	Salaries and Wages.....	\$4,200.00
	Operations	1,010.00
	Total	\$5,210.00

FROM THE GENERAL FUND.

Pollution control commis- sioners.	FOR THE POLLUTION CONTROL COMMISSION:	
	Salaries and Wages.....	\$113,000.00
	Operations	55,000.00
	Investigations, Research and Sur- veys of Water Pollution caused by Industrial Waste.....	26,800.00
	(Expenditures not to exceed amounts received from the Federal Government.)	
	Investigation, Research and Sur- veys of the effects on Fish and Shellfish of Water Pollution caused by Industrial Waste....	20,000.00
	(Expenditures not to exceed amounts received from the Federal government.)	
	Total	\$214,800.00

Board of prison terms and paroles.	FOR THE BOARD OF PRISON TERMS AND PAROLES:	
	Salaries and Wages.....	\$252,000.00
	Operations	91,100.00
	Total	\$343,100.00

FROM THE TEACHERS' RETIREMENT
FUND.

Board of trustees of state teachers' retirement system.	FOR THE BOARD OF TRUSTEES OF THE STATE TEACHERS' RETIREMENT SYSTEM:	
	Salaries and Wages.....	\$158,760.00
	Operations	36,920.00

Housing Cost	7,250.00	
For the payment of Annuities, Awards and Refunds as provided by law.....	9,850,720.00	
Total		\$10,053,650.00

FROM THE GENERAL FUND.

FOR THE TUBERCULOSIS HOSPITAL BUILDING COMMISSION:		Tuberculosis Hospital Building Commission.
Operations	\$300.00	
FOR THE VETERANS' REHABILITATION COUNCIL:		Veterans' Re- habilitation Council.
To carry out provisions of Chapter 110, Laws of 1947.....	\$780,000.00	

FROM THE UNITED STATES VOCATIONAL
EDUCATION FUND.

FOR THE STATE BOARD FOR VOCATIONAL EDUCATION:		State Board for Vocational Education.
To be expended in accordance with the provisions of Acts of Congress approved February 23, 1917, and August 1, 1946, and acts amendatory or supple- mentary thereto, and the pro- visions of Chapter 183, Laws of 1939, providing for the promo- tion and development of Voca- tional Education	\$1,101,005.90	
To be expended in accordance with the provisions of Acts of Congress approved June 2, 1920, and July 6, 1943, and acts amendatory or supplementary thereto, and the provisions of Chapter 176, Laws of 1933, pro- viding for Civilian Vocational Rehabilitation	1,403,366.00	
To be expended for special Vet- erans' Training in co-operation with the United States Veterans' Administration, expenditures not to exceed receipts from the Federal government	1,463,219.76	
Total		\$3,967,591.66

FROM THE WASHINGTON STATE PATROL
RETIREMENT FUND.

Washington State Patrol Retirement Board.	FOR THE WASHINGTON STATE PATROL RETIREMENT BOARD:		
	Pensions, Benefits, Awards and Re- funds		\$43,000.00

FROM THE GENERAL FUND.

Washington State Board Against Dis- crimination in Employ- ment.	FOR THE WASHINGTON STATE BOARD AGAINST DISCRIMINATION IN EMPLOYMENT:		
	To carry out provisions of chapter 183, Laws of 1949:		
	Salaries and Wages.....	\$16,720.00	
	Operations	7,380.00	
	Total	\$24,100.00	

Adjutant General— Military Department.	FOR THE ADJUTANT GENERAL— MILITARY DEPARTMENT:		
	Salaries and Wages.....	\$375,000.00	
	Operations	225,000.00	
	Uniform Allowance	75,000.00	
	Medical Aid and Compensation...	8,980.00	
	Capital Outlays, Major Repairs and Betterments	125,000.00	
	Total	\$808,980.00	

Department of Agri- culture.	FOR THE DEPARTMENT OF AGRICULTURE:		
	Salaries and Wages.....	\$652,045.00	
	Operations	270,524.00	
	Indemnities and Control of Bang's Disease and Bovine Tuberculo- sis; Control of Mastitis, Plant Diseases, Insect Pests, Apicul- ture; Marketing Research.....	1,068,000.00	
Vetoed.	{ To carry out provisions of Senate Bill No. 185, relating to Apicul- ture	10,000.00	
	Total	\$2,000,569.00	

FROM THE FEED AND FERTILIZER FUND.

Salaries and Wages.....	\$39,488.00	
Operations	29,610.00	
(Expenditures not to exceed fees heretofore or hereafter col- lected.)		
Total	\$69,098.00	

FROM THE GRAIN AND HAY INSPECTION FUND.

Salaries and Wages.....	\$600,078.00	
Operations	125,480.00	
(Expenditures not to exceed fees heretofore or hereafter collected.)		
Total	—————	\$725,558.00

FROM THE COMMISSION MERCHANTS' FUND.

Salaries and Wages.....	\$83,383.00	
Operations	32,385.00	
(Expenditures not to exceed fees heretofore or hereafter collected.)		
Total	—————	\$115,768.00

FROM THE NURSERY INSPECTION FUND.

Salaries and Wages.....	\$42,968.00	
Operations	20,260.00	
(Expenditures not to exceed fees heretofore or hereafter collected.)		
Total	—————	\$63,228.00

FROM THE SEED FUND.

Salaries and Wages.....	\$39,102.00	
Operations	35,235.00	
(Expenditures not to exceed fees heretofore or hereafter collected.)		
Total	—————	\$74,337.00

FROM THE GENERAL FUND.

FOR THE OFFICE OF DIRECTOR OF

BUDGET:

Salaries and Wages.....	\$228,840.00	
Operations	85,500.00	
Personnel Office:		
Salaries and Wages.....	38,000.00	
Operations	6,500.00	
Total	—————	\$358,840.00

Office of
Director
of Budget.

FOR THE DEPARTMENT OF CIVIL

DEFENSE:

Salaries and Wages.....	\$100,440.00	
Operations	157,936.00	
To carry out provisions of Senate Bill No. 244.....		
2,000,000.00		
Total	—————	\$2,258,376.00

Department
of Civil
Defense.

Department of Conserva- tion and De- velopment.	FOR THE DEPARTMENT OF CONSERVA- TION AND DEVELOPMENT:	
	General Office, including Divisions of Hydraulics; Mines and Geology; and Flood Control Administration:	
	Salaries and Wages.....	\$193,500.00
	Operations	64,035.00
Division of Progress and Industry.	Division of Progress and Industry Development:	
	Salaries and Wages.....	42,300.00
	Operations	100,000.00
	Promotion of Washington State Trade Fairs: (Expenditures not to exceed five per cent of the gross re- ceipts of all pari-mutuel ma- chines paid to the Washington Horse Racing Commission during the preceding season).	
		\$50,000.00
	Columbia Basin Commission:	
	Salaries and Wages.....	35,000.00
	Operations	35,000.00
Division of Forestry.	Division of Forestry:	
	Salaries and Wages.....	1,018,000.00
	Operations	395,000.00
	Reforestation:	
	Salaries and Wages.....	105,000.00
	Operations	16,000.00
	Capital Outlays and Major Re- pairs	3,500.00
	Institute of Forest Products:	
	Salaries and Wages.....	30,000.00
	Operations	10,000.00
	Stream Gaging and Ground Water Surveys:	
	Operations	65,000.00
	Flood Control Maintenance:	
	To be expended in accordance with the provisions of Senate Bill No. 82.....	
		500,000.00
	Total	\$2,662,335.00
	FROM THE EAGLE GORGE DAM FLOOD CONTROL PROJECT FUND.	
	To carry out provisions of chapter 27, Laws of 1949.....	
		\$1,500,000.00

FROM THE RECLAMATION REVOLVING FUND.

Reclamation Division:		Reclamation Division.
Salaries and Wages.....	\$40,275.00	
Operations	21,787.00	
Natural Resources Surveys:		
Salaries, Wages and Operations.	62,000.00	
Financing of Reclamation Districts as provided by law.....	700,000.00	
(Expenditures from Reclama- tion Revolving Fund not to exceed cash on hand and available for expenditure.)		
Total	—————	\$824,062.00

FROM THE GENERAL FUND.

FOR THE DEPARTMENT OF FISHERIES:

FOR THE DEPARTMENT OF FISHERIES:		Department of Fisheries.
Salaries and Wages.....	\$1,200,000.00	
Operations	1,040,000.00	
Capital Outlays, Major Repairs and Betterments	1,200,000.00	
Construction of fish ways upon the Des Chutes River at Tum- water Falls in Thurston County	120,000.00	
Payment of bounties under the provisions of section 75.16.040, R.C.W.	5,000.00	
[R.C.W. 75.16.040 was derived from § 44, ch. 112, L. '49 (Rem. Supp. 1949, § 5780-318).]		

Lower Columbia River Develop-
ment:

Salaries and Wages.....	160,000.00	
Operations	139,500.00	
Capital Outlays, Major Repairs and Betterments	1,659,700.00	
(Expenditures for Lower Co- lumbia River Development to be limited to approved proj- ects upon which reimburse- ment of 100% will be made by the Federal government.)		
Total	—————	\$5,524,200.00

FROM THE LEWIS RIVER HATCHERY FUND.

Salaries and Wages.....	\$27,214.00	
Operations	6,360.00	
Total	—————	\$33,574.00

FROM THE GAME FUND.

Department of Game.	FOR THE DEPARTMENT OF GAME:		
	Salaries and Wages.....	\$2,440,252.00	
	Operations	2,219,000.00	
	Payment of Game Animal Dam- ages and Expense.....	40,000.00	
	Wild Life Restoration and Re- search, including the Purchase, Condemnation or Leasing of Lands (Expenditures to be lim- ited to approved projects upon which reimbursement of 75% will be made by the Federal government)	700,000.00	
	Capital Outlays, Major Repairs and Betterments	100,000.00	
	Acquisition of Lands for Public Hunting and Fishing Areas, Game Habitat Areas, Access Areas to Lakes and Streams and other like purposes.....	500,000.00	
	Total	<u> </u>	\$5,999,252.00

FROM THE GENERAL FUND.

Department of Health.	FOR THE DEPARTMENT OF HEALTH:		
	General Administration and Con- servation of Hearing Program:		
	Salaries and Wages.....	\$600,000.00	
	Operations	260,000.00	
	To carry out provisions of Initia- tive No. 178:		
	Salaries and Wages.....	500,000.00	
	Operations	230,000.00	
	Field Training Program:		
	Salaries and Wages.....	38,040.00	
	Operations	7,418.00	
	(Expenditures limited to re- ceipts from the W. K. Kel- logg Foundation.)		
	Medical Services:		
	To carry out provisions of In- itiative No. 178 (including deficiencies)	23,377,280.00	
	Crippled Children's Program:		
	Salaries and Wages.....	43,005.00	
	Operations and Assistance.....	283,232.00	
	Rheumatic Fever Program:		
	Salaries and Wages.....	1,440.00	
	Operations and Assistance....	44,500.00	

State Cerebral Palsy Program:

Cerebral Palsy Center:

Salaries and Wages..... \$126,000.00
 Operations 62,500.00

Cerebral Palsy Field Program:

Salaries and Wages..... 22,000.00
 Operations 13,500.00

For Public Health Work (includ-

ing deficiencies, expenditures
 not to exceed amounts re-
 ceived and credited to the
 General Fund from the Fed-
 eral government for Public
 Health Work)

1,698,842.00

For County Public Health Work.. 135,000.00

Tuberculosis Hospitalization:

State Aid to Counties and for
 Tuberculosis Hospitals (includ-
 ing deficiencies)

8,000,000.00

Total \$35,442,757.00

FOR THE DEPARTMENT OF HIGHWAYS:

State's Contribution to construct
 a suitable approach to the Rain-
 ier State School at Buckley....

\$25,000.00

Department
 of Highways.

FOR THE DEPARTMENT OF LABOR AND
 INDUSTRIES:

Salaries and Wages..... \$561,650.00
 Operations 483,160.00

To carry out provisions of chap-
 ter 233, Laws of 1947, for the
 payment of additional pensions 4,000,000.00

To carry out provisions of chapter
 195, Laws of 1949, relating to
 the Industrial Welfare Com-
 mission:

Salaries and Wages..... 12,000.00
 Operations 10,000.00

To carry out provisions of House
 Bill No. 87 (Expenditures not
 to exceed receipts from inspec-
 tion fees) 25,000.00

For ascertaining the qualifications
 of Industrial Establishments for
 furnishing other training on-
 the-job to Veterans (Expendi-
 tures not to exceed receipts
 from the Federal government).. 72,600.00

Total \$5,164,410.00

Department
 of Labor and
 Industries.

FROM THE MEDICAL AID FUND.

Salaries and Wages.....	\$1,710,000.00	
Operations	275,000.00	
Appeal Costs:		
Salaries and Wages.....	94,000.00	
Operations	102,500.00	
Rehabilitation Center:		
Salaries and Wages.....	156,620.00	
Operations	103,970.00	
Medical Services and Refunds (including deficiencies)	12,000,000.00	
Total	—————	\$14,442,090.00

FROM THE ACCIDENT FUND.

Appeal costs:		
Salaries and Wages.....	\$94,000.00	
Operations	102,500.00	
Catastrophe Injury Claims.....	500,000.00	
Second Injury Claims.....	1,000,000.00	
Claims, Awards and Refunds (in- cluding deficiencies)	22,000,000.00	
Total	—————	\$23,696,500.00

FROM THE RESERVE FUND.

For Pensions and Lump Sum Payments		\$8,000,000.00
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FROM THE ELECTRICAL LICENSE FUND.

Salaries and Wages.....	\$106,170.00	
Operations	41,070.00	
Total	—————	\$147,240.00

FROM THE GENERAL FUND.

FOR THE DEPARTMENT OF LICENSES:

Department
of Licenses.

Salaries and Wages.....	\$288,000.00	
Operations	157,000.00	
To carry out provisions of chap- ter 211, Laws of 1949, relating to Financial Responsibility:		
Salaries and Wages.....	75,000.00	
Operations	17,500.00	
To carry out provisions of House Bill No. 226, amending the act relating to the practice of den- tistry (Expenditures not to ex- ceed receipts accruing under the act)	15,000.00	
Total	—————	\$552,500.00

FROM THE MOTOR VEHICLE FUND.

Salaries and Wages.....	\$1,145,000.00	
Operations	820,000.00	
Liquid Fuel Tax Refunds.....	5,750,000.00	
Total	—————	\$7,715,000.00

FROM THE HIGHWAY SAFETY FUND.

Salaries and Wages.....	\$216,000.00	
Operations	130,000.00	
Total	—————	\$346,000.00

FROM THE GENERAL FUND.

FOR THE DEPARTMENT OF PUBLIC INSTITUTIONS:

Department of Public Institutions.

General Office, including Division of Public Institutions and Division of Purchasing:

Salaries and Wages.....	\$400,000.00
Operations	87,000.00

Division of Children and Youth Services:

Division of Children and Youth Services.

To carry out provisions of Senate Bill No. 7.....	65,000.00
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State Council for Children and Youth:

Expenses of Members.....	10,000.00
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Division of Banking:

Division of Banking.

Salaries and Wages.....	95,000.00
Operations	32,500.00

Division of Savings and Loan Associations:

Division of Savings and Loan Associations.

Salaries and Wages.....	58,000.00
Operations	22,000.00

Capitol Buildings and Grounds:

Salaries and Wages	484,732.00
Operations	305,650.00

Painting, Repairs and Alterations to State Office Buildings	50,000.00
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Parole, Transportation and Deportation:

Salaries and Wages.....	16,920.00
Operations	41,080.00

Total	—————	\$1,667,882.00
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FROM THE PUBLIC SERVICE REVOLVING FUND.

FOR THE WASHINGTON PUBLIC SERVICE COMMISSION:

Washington Public Service Commission.

Salaries and Wages.....	\$1,005,294.00
Operations	514,555.00

Special Investigations:

Salaries, Wages and Operations \$125,000.00

(Expenditures not to exceed fees heretofore or hereafter collected, but in no event shall any warrant be drawn on the Public Service Revolving Fund in excess of actual cash on deposit in the State Treasury.)

Total \$1,644,849.00

FROM THE GENERAL FUND.

FOR THE DEPARTMENT OF SOCIAL SECURITY:

Department of Social Security.

General Administration:

Salaries and Wages..... \$6,813,740.00

Operations 1,306,990.00

Division of Old Age Assistance:

Division of Old Age Assistance.

Senior Citizen Grants..... 93,380,000.00

Division of Public Assistance:

Division of Public Assistance.

Aid to the Permanently Disabled and General Home Assistance 11,063,200.00

Burials 700,000.00

Division for Children:

Division for Children.

Child Welfare Services:

Salaries and Wages..... 1,040,284.00

Operations 84,945.00

Assistance as provided by law 3,883,120.00

Aid to Dependent Children:

Assistance as provided by law 22,690,776.00

Division for the Blind:

Division for the Blind.

Assistance as provided by law.. 1,424,168.00

Self-supporting Aid to Blind:

To carry out provisions of chapter 166, Laws of 1949.. 38,000.00

Vocational Rehabilitation for the Blind:

Administration:

Salaries and Wages..... 95,976.00

Operations 26,950.00

Assistance 40,000.00

Other Case Services to the Blind 220,000.00

Total \$142,808,149.00

FOR THE WASHINGTON STATE PATROL:

Washington
State Patrol.

Salaries and Wages.....	\$637,350.00	
Operations	200,000.00	
Total	<u> </u>	\$837,350.00

FROM THE HIGHWAY SAFETY FUND.

Salaries and Wages.....	\$1,725,000.00	
Operations	850,000.00	
Major Repairs	30,000.00	
Total	<u> </u>	\$2,605,000.00

FROM THE MOTOR VEHICLE FUND.

Salaries and Wages.....	\$1,216,000.00	
Operations	665,300.00	
Weight Control:		
Capital Outlays and Major Re-		
pairs	18,000.00	
Total	<u> </u>	\$1,899,300.00

FOR THE DEPARTMENT OF HIGHWAYS:

Department
of Highways.

Weight Control:		
Capital Outlays and Major Re-		
pairs		\$129,000.00

FROM THE GENERAL FUND.

FOR THE TAX COMMISSION OF THE
STATE OF WASHINGTON:Tax
Commission.

Salaries and Wages.....	\$2,023,525.00	
Operations	614,725.00	
Purchase of Cigarette Stamps....	10,000.00	
Refunds of Taxes, Costs, Penalties, Interest and Redemption of Tok- ens as provided by chapter 191, Laws of 1933, and chapter 180, Laws of 1935, and all laws amendatory thereto	600,000.00	
Total	<u> </u>	\$3,248,250.00

FROM THE MOTOR VEHICLE EXCISE FUND.

Refunds as provided by chapter 152, Laws of 1945, and chapter 49, Laws of 1949 (including de- ficiencies)		\$250,000.00
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FROM THE GENERAL FUND.

FOR THE DEPARTMENT OF PUBLIC
INSTITUTIONS:Department
of Public
Institutions.

State School for the Blind:		
Salaries and Wages.....	\$255,000.00	
Operations	145,000.00	
Total	<u> </u>	\$400,000.00

State School for the Deaf:		
Salaries and Wages.....	\$350,000.00	
Operations	210,000.00	
Total	_____	\$560,000.00
Eastern State Hospital:		
Salaries and Wages.....	\$1,950,000.00	
Operations	1,575,000.00	
Total	_____	\$3,525,000.00
State School for Girls:		
Salaries and Wages.....	\$200,000.00	
Operations	135,000.00	
Total	_____	\$335,000.00
Lakeland Village:		
Salaries and Wages.....	\$1,160,000.00	
Operations	1,268,000.00	
Total	_____	\$2,428,000.00
Northern State Hospital:		
Salaries and Wages.....	\$1,911,000.00	
Operations	1,393,000.00	
Total	_____	\$3,304,000.00
Washington State Penitentiary:		
Salaries and Wages.....	\$852,000.00	
Operations	1,400,000.00	
Prisoners' Aid Fund.....	5,000.00	
Total	_____	\$2,257,000.00

FROM THE PENITENTIARY REVOLVING FUND.

Industrial Operations:		
Salaries and Wages.....	\$216,936.00	
Operations	608,600.00	
Total	_____	\$825,536.00

FROM THE GENERAL FUND.

Rainier State School:		
Salaries and Wages.....	\$1,425,000.00	
Operations	935,000.00	
Total	_____	\$2,360,000.00
Washington State Reformatory:		
Salaries and Wages.....	\$504,000.00	
Operations	661,000.00	
Prisoners' Aid Fund.....	5,000.00	
Total	_____	\$1,170,000.00

FROM THE REFORMATORY REVOLVING FUND.

Industrial Operations:		
Salaries and Wages.....	\$97,900.00	
Operations	158,000.00	
Total	_____	\$255,900.00

FROM THE GENERAL FUND.

State Soldiers' Home and Colony:		
Salaries and Wages.....	\$207,000.00	
Operations	215,000.00	
Total	<u> </u>	\$422,000.00
State Training School:		
Salaries and Wages.....	\$370,000.00	
Operations	320,000.00	
Total	<u> </u>	\$690,000.00
Washington Veterans' Home:		
Salaries and Wages.....	\$429,000.00	
Operations	425,000.00	
Total	<u> </u>	\$854,000.00
Western State Hospital:		
Salaries and Wages.....	\$2,630,000.00	
Operations	1,960,000.00	
Research Building:		
Salaries and Wages.....	130,000.00	
Total	<u> </u>	\$4,720,000.00
State Institutions:		
Salaries, Wages and Operations at various State Institutions, \$300,000.00 of which shall be a contingency fund to be allotted by the Governor based upon increased population	\$600,000.00	
Capital Outlays, Major Repairs and Betterments at various State Institutions	550,000.00	
Equipment and minor Capital Outlays for new buildings at various State Institutions....	500,000.00	
Total	<u> </u>	\$1,650,000.00

FROM THE INSTITUTIONAL BUILDING CONSTRUCTION
FUND.

To carry out provisions of chapter 230, Laws of 1949.....	\$20,000,000.00
(Being the reappropriation of the unexpended balance of appropriation made for like purpose by chapter 230, Laws of 1949.)	

FROM THE UNIVERSITY OF WASHINGTON FUND.

FOR THE UNIVERSITY OF WASHINGTON:

Salaries and Wages.....	\$14,677,500.00	
Operations, including Repairs....	3,610,000.00	
Total	<u> </u>	\$18,287,500.00

University of
Washington.

FROM THE GENERAL FUND.

School of Medicine and Dentistry:

Salaries and Wages.....	\$2,750,000.00	
Operations and Maintenance...	\$800,000.00	
Total	_____	\$3,550,000.00

FROM THE UNIVERSITY OF WASHINGTON BUILDING FUND.

Construction of new buildings, equipment and remodeling.....	\$300,000.00	
Construction of Teaching Hospital	1,000,000.00	
Total	_____	\$1,300,000.00

FROM THE UNIVERSITY OF WASHINGTON MEDICAL AND DENTAL BUILDING AND EQUIPMENT FUND.

Construction and Equipping Medi- cal and Dental buildings.....		\$1,050,000.00
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FROM THE MOTOR VEHICLE EXCISE FUND.

Bureau of Governmental Research: Municipal Research and Ser- vice		\$95,000.00
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FROM THE WASHINGTON STATE COLLEGE FUND.

FOR THE STATE COLLEGE OF WASHINGTON:

State
College of
Washington.

College Teaching:		
Salaries and Wages.....	\$6,650,000.00	
Operations	2,835,328.00	
State Services—Agricultural and Industrial:		
Salaries, Wages and Operations.	728,650.00	
Division of Industrial Research:		
Salaries, Wages and Opera- tions	661,960.00	
Agricultural Extension Work:		
Salaries, Wages and Opera- tions	980,477.00	
Agricultural Experiment Sta- tions:		
Main Experiment Station, Pullman and Walla Walla:		
Salaries, Wages and Opera- tions	1,239,410.00	
Western Washington Experi- ment Station, Puyallup:		
Salaries, Wages and Opera- tions	759,995.00	

Irrigation Branch Station, Prosser:		
Salaries, Wages and Operations	\$498,555.00	
Tree Fruit Branch Station, Wenatchee:		
Salaries, Wages and Operations	251,287.00	
Dry Land Branch Station, Lind:		
Salaries, Wages and Operations	43,657.00	
Cranberry, Blueberry Branch Station, Ilwaco:		
Salaries, Wages and Operations	45,186.00	
Northwestern Washington Ex- periment Station, Mount Vernon:		
Salaries, Wages and Operations	109,278.00	
Capital Outlays (Expendi- tures contingent upon an equal amount of matching funds from local sources)	40,000.00	
Southwestern Experiment Sta- tion, Vancouver:		
Salaries, Wages and Operations	61,090.00	
Total	—————	\$14,904,873.00

FROM THE GENERAL FUND.

Capital Outlays, Major Repairs and Betterments	\$250,000.00
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FROM THE STATE COLLEGE OF WASHINGTON
BUILDING FUND.

Capital Outlays, Major Repairs and Betterments	\$500,000.00	
FOR THE CENTRAL WASHINGTON COL- LEGE OF EDUCATION:		Central Washington College of Education.
From the Normal School Current Fund	\$50,000.00	
From the Central College Fund	\$1,660,000.00	
Salaries and Wages.....	\$1,440,200.00	
Operations	269,800.00	
Total	—————	\$1,710,000.00

FROM THE GENERAL FUND.

Capital Outlays, Major Repairs and Betterments \$200,000.00

Eastern Washington College of Education.

FOR THE EASTERN WASHINGTON COLLEGE OF EDUCATION:

From the Normal School Current Fund \$50,000.00
From the Eastern College Fund \$1,660,000.00
Salaries and Wages.....\$1,425,950.00
Operations 284,050.00
Total \$1,710,000.00

FROM THE GENERAL FUND.

Capital Outlays, Major Repairs and Betterments \$200,000.00

Western Washington College of Education.

FOR THE WESTERN WASHINGTON COLLEGE OF EDUCATION:

From the Normal School Current Fund \$50,000.00
From the Western College Fund \$1,660,000.00
Salaries and Wages.....\$1,438,300.00
Operations 271,700.00
Total \$1,710,000.00

FROM THE GENERAL FUND.

Capital Outlays, Major Repairs and Betterments \$200,000.00

State Capitol Historical Association.

FOR THE STATE CAPITOL HISTORICAL ASSOCIATION:

Salaries and Wages..... \$10,368.00
Operations 7,800.00
Total \$18,168.00

Washington State Historical Society.

FOR THE WASHINGTON STATE HISTORICAL SOCIETY:

Salaries and Wages..... \$43,700.00
Operations 15,075.00
Repairs to Pickett House..... 1,200.00
Washington Territorial Centennial 20,000.00
Capital Outlays, Major Repairs and Betterments 2,850.00
Total \$82,825.00

FOR THE EASTERN WASHINGTON STATE HISTORICAL SOCIETY:		Eastern Washington Historical Society.
Salaries and Wages	\$15,180.00	
Operations	8,469.00	
Capital Outlays and Major Repairs	3,250.00	
Total	<hr/>	\$26,899.00
FOR THE COUNCIL OF STATE GOVERNMENTS:		Council of State Governments.
To be distributed on vouchers approved by the Governor		\$7,000.00
FOR COURT COSTS IN INSANITY CASES (including deficiencies)		\$50,000.00
FOR CRIMINAL COST BILLS (including deficiencies)		\$20,000.00
FROM THE CAPITOL BUILDING BOND REDEMPTION FUND.		
FOR THE PAYMENT OF INTEREST ON BONDS		\$95,000.00
FROM THE CONTINGENT RECEIPTS FUND.		
TO BE EXPENDED IN ACCORDANCE WITH THE PROVISIONS OF CHAPTER 243, LAWS OF 1945, AND LAWS AMENDATORY OR SUPPLEMENTARY THERETO		\$20,000,000.00
FROM THE GENERAL FUND.		
FOR THE PAYMENT OF WARRANTS DRAWN FOR EMERGENCY PURPOSES APPROVED DURING THE BIENNIUM APRIL 1, 1951, TO MARCH 31, 1953, PURSUANT TO SECTION 10, CHAPTER 9, LAWS OF 1925, AS AMENDED BY SECTION 6, CHAPTER 162, LAWS OF 1929		\$250,000.00
FOR THE GOVERNOR:		Governor; for allocation to various state departments, etc.
To be allocated to various state departments, offices and institutions for salaries, wages, operations, and emergency construction or repairs of public buildings: <i>Provided</i> , That this appropriation shall become available only upon filing with the Secretary of State, from time to time, allotments to said departments, offices and institu-		

tions, setting forth the purpose and amount allotted therefor, approved by the Governor..... \$2,000,000.00

FROM THE CURRENT SCHOOL FUND.

Apportionment to counties for school districts under ch. 141, Laws of 1945.

FOR APPORTIONMENT TO COUNTIES FOR SCHOOL DISTRICTS IN ACCORDANCE WITH THE PROVISIONS OF CHAPTER 141, LAWS OF 1945, AND ACTS AMENDATORY THERETO: Provided, That the funds apportioned hereunder on the basis of the number of certificated employees shall not exceed eighteen hundred dollars (\$1,800) per educational unit: And provided further, That no portion of this appropriation shall be allocated by a county to a school district for adult education under the provisions of subsection (8) of section 28.41.070, R.C.W. \$124,000,000.00

[Sub. sec. 8 of R.C.W. 28.41.070, was derived from sub. sec. (h) of sec. 1, ch. 212, L. '49 (Rem. Supp. 1949, § 4940-4).]

Superintendent of Public Instruction.

FOR THE SUPERINTENDENT OF PUBLIC INSTRUCTION: To be expended in accordance with the provisions of chapter 120, Laws of 1943, relating to the education of handicapped children, and laws amendatory or supplementary thereto, and chapter 240, Laws of 1947, relating to the education of children afflicted with cerebral palsy \$875,000.00

FROM THE GENERAL FUND.

Division for Handicapped Children: To carry out provisions of House Bill No. 310..... \$125,000.00

FROM THE STATE SCHOOL EQUALIZATION FUND.

Distribution to counties under ch. 31, Laws of 1949.

FOR DISTRIBUTION TO COUNTIES AS PROVIDED BY CHAPTER 31, LAWS OF 1949 \$17,350,000.00

FROM THE GENERAL FUND.

<p>TO BE EXPENDED IN ACCORDANCE WITH THE PROVISIONS OF CHAPTER 154, LAWS OF 1935, AS AMENDED, PROVIDING ASSISTANCE FOR BLIND STUDENTS</p>	<p>\$20,000.00</p>	<p>Assistance for blind students.</p>
<p>TO BE EXPENDED IN ACCORDANCE WITH THE PROVISIONS OF CHAPTER 224, LAWS OF 1947, PROVIDING EDUCATIONAL AID FOR CHILDREN OF VETERANS</p>	<p>\$8,000.00</p>	<p>Educational aid for children of veterans.</p>
<p>FOR EDUCATION OF INDIAN CHILDREN: To carry out provisions of the Johnson-O'Malley Act, April 16, 1934 (Expenditures not to exceed amounts received from the Federal government)</p>	<p>\$307,000.00</p>	<p>Education of Indian children.</p>
<p>FOR SCHOOL LUNCH PROGRAM: To carry out provisions of the National School-Lunch Act, Public Law 396, 79th Congress (Expenditures not to exceed amounts received from the Federal government)</p>	<p>\$1,600,000.00</p>	<p>School lunch program.</p>

FROM THE PUBLIC SCHOOL BUILDING CONSTRUCTION FUND.

<p>TO CARRY OUT PROVISIONS OF CHAPTER 229, LAWS OF 1949</p> <p>(Being the reappropriation of the unexpended balance of appropriation made for like purpose by chapter 229, Laws of 1949.)</p>	<p>\$40,000,000.00</p>	<p>State assistance; public school plant facilities.</p>
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FROM THE GENERAL FUND.

<p>FOR DISTRIBUTION TO "FIREMEN'S RELIEF AND PENSION FUNDS" AS PROVIDED BY CHAPTER 91, LAWS OF 1947, AS AMENDED (including deficiencies)</p>	<p>\$525,000.00</p>	<p>Distribution to "Firemen's Relief and Pension Funds"; ch. 91, Laws of 1947.</p>
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FROM THE FOREST RESERVE FUND.

<p>FOR DISTRIBUTION OF MONIES RECEIVED FROM THE FEDERAL GOVERNMENT FROM FOREST RESERVES AS PROVIDED BY CHAPTER 185, LAWS OF 1907 (including deficiencies)..</p>	<p>\$2,300,000.00</p>	<p>Distribution of Forest Reserves monies; ch. 185, Laws 1907.</p>
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FROM THE GENERAL OBLIGATION BONDS OF 1933
RETIREMENT FUND.

G. O. bonds 1933; retirement and interest. FOR BOND RETIREMENT AND INTEREST \$1,595,725.00

FROM THE HARBOR IMPROVEMENT FUND.

Harbor improvement; chs. 168, 169 and 170, Laws of 1913. FOR DISTRIBUTION IN ACCORDANCE WITH CHAPTERS 168, 169 AND 170, LAWS OF 1913, BASED ON RECEIPTS (including deficiencies) \$200,000.00

FROM THE HIGHWAY BOND RETIREMENT FUND.

Highway bond retirement and interest. FOR BOND RETIREMENT AND INTEREST \$2,000,000.00

FROM THE INSTITUTIONAL BUILDING BOND
REDEMPTION FUND.

Institutional building bond retirement and interest. FOR BOND RETIREMENT AND INTEREST \$525,000.00

FROM THE GENERAL FUND.

State Auditor. FOR THE STATE AUDITOR:
For the payment of Local Improvement District Assessments as provided by chapter 205, Laws of 1947 \$50,000.00

Presidential electors. FOR PRESIDENTIAL ELECTORS (including deficiencies) \$689.20

FROM THE MOTOR VEHICLE EXCISE FUND.

Motor vehicle excises; distribution to cities and towns. FOR TRANSFERS AND DISTRIBUTION TO CITIES AND TOWNS AS PROVIDED BY CHAPTER 144, LAWS OF 1943 (including deficiencies) \$19,000,000.00

FROM THE PUBLIC SCHOOL BUILDING BOND
REDEMPTION FUND.

Public school building bond retirement and interest. FOR BOND RETIREMENT AND INTEREST. \$1,050,000.00

FROM THE VOLUNTEER FIREMEN'S RELIEF AND
PENSION FUND.

Volunteer firemen's relief and pension claims, etc. FOR CLAIMS, AWARDS AND OTHER EXPENSES ALLOWED BY LAW (including deficiencies) \$44,500.00

FROM THE GENERAL FUND.

Distribution of grazing district receipts. FOR DISTRIBUTION OF FUNDS RECEIVED UNDER THE FEDERAL ACT OF JUNE 28, 1934, 48 STAT. 1273, SECTION 10 (including deficiencies). THESE FUNDS TO BE DISTRIBUTED TO COUNTIES FROM WHICH RECEIPTS WERE DERIVED \$6,000.00

FROM THE WAR VETERANS' COMPENSATION FUND.

FOR THE STATE AUDITOR:

State Auditor.

For Administration and Compensation for Veterans of World War II:

Salaries and Wages	\$174,120.00	
Operations	46,220.00	
War Veterans' Compensation..	17,925,876.43	
(Expenditures hereunder not to exceed the unexpended balance of appropriation made by chapter 180, Laws of 1949.)		
Total	—————	\$18,146,216.43

FROM THE WAR VETERANS' COMPENSATION BOND RETIREMENT FUND.

FOR BOND RETIREMENT AND INTEREST \$8,500,810.00

War veterans' compensation bond retirement and interest.

FROM THE GENERAL FUND.

FOR TRANSFERS IN EQUAL QUARTERLY INSTALLMENTS:

General Fund transfers.

To Forest Insect and Disease Control Fund	\$100,000.00	
To Teachers' Retirement Fund..	6,700,000.00	
To Teachers' Retirement Pension Reserve Fund	5,167,500.00	
To United States Vocational Education Fund:		
For the development of Instructional Material for Apprentices and to carry out provisions of chapter 183, Laws of 1939, relating to Vocational Education	325,000.00	
To carry out provisions of Senate Bill No. 162 and chapter 176, Laws of 1933, relating to Vocational Rehabilitation ...	570,000.00	
To Eagle Gorge Dam Flood Control Project Fund.....	1,500,000.00	
Total	—————	\$14,362,500.00

FROM THE GAME FUND.

To General Fund (being 25% of the amount expended from the Washington State Development Fund by the Department of Game for Capital Outlays).....	\$273,750.00	} Vetoed.

FROM THE MOTOR VEHICLE EXCISE FUND.

Public
Service
Revolving
Fund.

To Public Service Revolving Fund
(Reimbursement for costs in-
curred in collecting excise tax). \$2,067.40

FROM THE PARKS AND PARKWAY FUND.

To General
Fund; Dry
Falls State
Park.

To General Fund (being the
amount expended from the
Washington State Development
Fund by the State Parks and
Recreation Commission for con-
struction of facilities at Dry
Falls State Park)..... \$389,999.70

FROM THE GENERAL FUND.

Lieutenant
Governor.

FOR THE LIEUTENANT GOVERNOR:

Deficiency, Salaries, Wages and
Operations (Emergency ap-
proved March 23, 1949)..... \$616.00

Insurance
Commis-
sioners.

FOR THE INSURANCE COMMISSIONER:

Deficiency, Salaries and Wages
(Emergency approved March
30, 1949) \$2,773.62

Superior
court
judges.

FOR THE SUPERIOR COURT JUDGES:

Deficiency, Salaries and Wages
(Emergency approved April 11,
1949) \$7,151.93

State
Athletic
Commission.

FOR THE STATE ATHLETIC COMMISSION:

Deficiency, Salaries, Wages and
Operations (Emergency ap-
proved April 27, 1949)..... \$259.79

Department
of Public
Institutions.FOR THE DEPARTMENT OF PUBLIC
INSTITUTIONS:

Capitol Buildings and Grounds:
Deficiency, Operations (Emer-
gency approved April 27,
1949) \$15,730.64

FROM THE WASHINGTON STATE PATROL RETIRE-
MENT FUND.Washington
State Patrol
Retirement
Board.FOR THE WASHINGTON STATE PATROL
RETIREMENT BOARD:

Deficiency, Pensions, Benefits,
Awards and Refunds (To reim-
burse the General Fund Ac-
count emergencies approved
August 9, 1950, and February
28, 1951) \$7,000.00

FROM THE GENERAL FUND.

FOR THE RELIEF OF THE FOLLOWING
INDIVIDUALS, FIRMS AND COR-
PORATIONS:

Reliefs:

ARTHUR C. BASEL, refund of amounts paid for the purchase of tract of tide land in the plat of Sunlight Beach	\$35.00	Arthur C. Basel.
HERB BOND, refund of amount paid for purchase of certain second-class tide land in Pierce County	\$65.40	Herb Bond.
JOHN E. BOYER and LOUISE BOYER, for settlement of damages for certain tide lands in King County: <i>Provided</i> , That no portion of this amount shall become available until the city of Seattle has paid its portion of the claim	\$5,500.00	John E. Boyer and Louise Boyer.
CAPITOL CHEVROLET COMPANY, for insurance on automobile used in connection with Students' Oratorical Contest	\$94.62	Capitol Chevrolet Company.
CARSTENS PACKING COMPANY, refund of overpayment of business tax	\$9,327.38	Carstens Packing Company.
ARTHUR C. DAHLIN, repairs to automobile damaged in collision with jeep operated by Washington National Guard.....	\$77.10	Arthur C. Dahlin.
H. H. DEHART, refund of rentals erroneously paid in connection with an oil and gas permit.....	\$257.83	H. H. DeHart.
FARNUM AND SEEMAN, Inc., refund of overpayment of sales tax....	\$678.24	Farnum and Seeman, Inc.
GARRISON MINING COMPANY, refund of overpayment of corporation license fees.....	\$67.50	Garrison Mining Company.
VINCE J. GUIFFRE and STATE FARM MUTUAL AUTOMOBILE INSURANCE COMPANY, damages sustained with vehicle of Washington National Guard.....	\$761.85	Vince J. Guiffre and State Farm Mutual Automobile Insurance Co.
ORRIS L. HAMILTON, for travel expense as Superior Court Judge in March, 1949.....	\$38.35	Orris L. Hamilton.
HARBOR PLYWOOD CORPORATION, refund of payment for right of way across the W 1/2 of NE 1/4 and		Harbor Plywood Corporation.

	SE¼ of NE¼ of section 33, township 6 north, range 4 east W. M.	\$2,966.40
Louise Hove.	LOUISE HOVE, for personal injuries and medical expenses incident to a fall in National Guard Ar- mory in Seattle on January 16, 1950	\$547.50
C. V. Kuehl.	C. V. KUEHL, damages to property incurred in arrest of criminal in Whitman County.....	\$300.00
Earl M. Madden and Stanley R. Jarvis.	EARL M. MADDEN and STANLEY R. JARVIS, damages to property on account of the forced landing of Washington National Guard airplane	\$100.00
Frank E. Mayfield.	FRANK E. MAYFIELD, for material furnished the Commissioner of of Public Lands in May, 1946..	\$83.37
James Morris.	JAMES MORRIS, Sheriff of Clallam County, for reimbursement for trip to St. Louis to return John D. Withers, wanted in two other counties	\$315.09
Thomas G. Mortland.	THOMAS G. MORTLAND, refund of amount paid for purchase of certain tide lands located in Deer Lagoon	\$198.55
A. Stewart McMorrان.	A. STEWART McMORRAN, legal ser- vices in connection with extra- dition of criminal from British Columbia	\$550.00
Luther Nor- wood and The Auto- mobile In- surance Company of Hartford.	LUTHER NORWOOD and THE AUTO- MOBILE INSURANCE COMPANY OF HARTFORD, damages sustained in collision with vehicle of Washington National Guard at Bremerton	\$192.32
Dr. S. H. Sussman and The North- western Insurance Company.	DR. S. H. SUSSMAN and THE NORTHWESTERN INSURANCE COM- PANY, damages in collision with vehicle of Washington National Guard at Seattle on March 4, 1949	\$95.25
Frank T. Sager.	FRANK T. SAGER, refund of assets of estate of Lillian B. Cone es- cheated to the state of Wash- ington	\$5,375.00
Lyman H. Skow.	LYMAN H. SKOW, damages to au- tomobile in collision with truck	

operated by a member of the Washington National Guard at Seattle on January 21, 1949....	\$182.02	
TRUE'S OIL COMPANY, refund of overpayment of fuel oil tax....	\$10.00	True's Oil Company.
FORD Q. ELVIDGE, for legal services furnished the Un-American Activities Committee.....	\$250.00	Ford Q. Elvidge.
CLEM B. WARNER and OSCAR BROWN, refund in connection with the purchase of certain detached tide lands in Cowlitz County	\$162.66	Clem B. Warner and Oscar Brown.
REFUND OF CORPORATION LICENSE FEES:		For refund of corporation license fees.
COLUMBIA GYPSUM PRODUCTS, INC.	\$585.00	
P. E. HARRIS AND COMPANY.....	\$304.55	
SOUTH BAY MOTOR FREIGHT COMPANY, INC.....	\$15.00	
ROSYLN CASCADE COAL COMPANY..	\$17.50	
PEERLESS PACIFIC COMPANY.....	\$216.25	
GENERAL MOTORS CORPORATION...	\$939.57	
REFUND OF SUNDRY FEES AND LICENSES COLLECTED BY THE DEPARTMENT OF FISHERIES:		For refund of sundry fees and licenses collected by The Department of Fisheries.
RUDOLPH MODUM.....	\$5.00	
EARL BELL.....	\$5.00	
HILARY R. BROWN.....	\$55.00	
DONALD W. EASTERLY.....	\$5.00	
C. A. BROCKMAN.....	\$8.92	
H. COY.....	\$54.00	
PAUL WAGNER.....	\$35.76	
REFUND OF UNCLAIMED DIVIDENDS OF THE SPOKANE SAVINGS BANK, ESCHEATED TO THE STATE OF WASHINGTON:		Refund of unclaimed dividends of The Spokane Savings Bank.
JOHANNES BLANKRUD.....	\$518.05	
JOHN CHRISTIANSON.....	\$11.62	
MARGARET JOENS.....	\$58.56	
MRS. PAUL SIEVERS.....	\$5.56	
REFUND OF INHERITANCE TAX:		Refund of inheritance tax.
LENA GUERRINI.....	\$551.73	
VIRGINIA A. HOWSER.....	\$613.50	
WILLIAM BUTLER REMEY ESTATE..	\$1,848.57	

Refund of sales tax on automobiles sold to United States government for amputee veterans.

	REFUND OF SALES TAX ON AUTOMOBILES SOLD TO UNITED STATES GOVERNMENT FOR AMPUTEE VETERANS:	
	BUCHANAN CHEVROLET COMPANY, Spokane	\$37.95
	JONES PONTIAC, Wenatchee.....	\$46.31
	MALLON MOTORS, Tacoma.....	\$46.34
	SMITH-GANDY, Inc., Seattle.....	\$92.84
	THORNBERRY MOTORS, Everett.....	\$46.59
	J. H. WEBER CHEVROLET COMPANY, Yakima	\$46.54
	WESTLAKE CHEVROLET COMPANY, Seattle	\$139.78
	WHITE AND BLESSING MOTOR COM- PANY, Colville	\$46.58
	WILSON MOTOR COMPANY, Seattle.	\$46.32
Vetoed.	MESSRS. LANCE, McGUIRE and MURI, architects, for architectural serv- ices at Soldiers' Home at Orting, payment to be made only upon a receipt in full and the dismissal of Thurston County cause No. 23672 with prejudice	\$4,000.00

FROM THE CURRENT SCHOOL FUND.

O. H. Butterfield.	O. H. BUTTERFIELD, refund of over- payment of rental on state land in Benton County	\$124.10
Mary Ship- man Penrose.	MARY SHIPMAN PENROSE, refund of payment for rental on state land in Pierce County	\$82.00

FROM THE GAME FUND.

Josephine Hasbrook Davis.	JOSEPHINE HASBROOK DAVIS, refund of deposit on unused 1947 game licenses	\$444.50
Frank J. Jackson Sporting Goods.	FRANK J. JACKSON SPORTING GOODS, refund of deposit on unused 1949 game licenses	\$50.00
Relief for loss of dogs.	RELIEF OF VARIOUS CLAIMANTS FOR LOSS OF DOGS BY POISON PLACED OUT BY DEPARTMENT OF GAME:	
	CLARENCE A. BATES.....	\$75.00
	E. F. G. MEYER.....	\$50.00
	WILLIAM SMITH	\$50.00
	MRS. RUSSEL F. TRAVAILLE.....	\$50.00

D. W. BUTTERFIELD and O. J. McLAUGHLIN, damages to strawberry crop by deer	\$350.00	D. W. Butterfield and O. J. McLaughlin.
MARION F. DAY, damages to orchard by deer	\$324.00	Marion F. Day.
RALPH KILLINGER, damages to crops by trespassing elk	\$420.00	Ralph Killinger.
W. W. MUFFLY, damages by trespassing deer	\$45.25	W. W. Muffly.
EFFIE ROBINSON, damages by deer..	\$290.00	Effie Robinson.
PAUL E. SPAETH, damage to irrigation ditches by screening operations..	\$407.04	Paul E. Spaeth.
H. A. SUDHOFF, damages to crops and orchard by deer	\$678.00	H. A. Sudhoff.
E. E. TURNER, damages to orchard by elk browsing on the trees.....	\$164.00	E. E. Turner.
N. WILSON, damages to crops by trespassing deer	\$200.00	N. Wilson.
FROM THE HIGHWAY SAFETY FUND.		
MRS. CLEO HARDING, for injuries suffered in accidental shooting by patrolman on August 30, 1950....	\$2,000.00	Mrs. Cleo Harding.
FROM THE MOTOR VEHICLE FUND.		
L. E. BUTTON, damage to automobile in accident on S. S. H. 1A, May 9, 1949	\$22.00	L. E. Button.
ROY ERICKSON, damage to paint on automobile due to negligence of employee of Department of Highways	\$22.66	Roy Erickson.
JIM HINNENKAMP, refund of overpayment of motor vehicle license fees	\$12.50	Jim Hinnenkamp.
NEIL TIRE SALES AND SERVICE, refund of gasoline tax to Federal government	\$91.64	Neil Tire Sales and Service.
SPOKANE, PORTLAND AND SEATTLE RAILWAY COMPANY, repairs to railway equipment resulting from a derailment alleged to have been due to negligence of employees of Department of Highways.....	\$486.69	Spokane, Portland and Seattle Railway Company.
TRUE'S OIL COMPANY, refund of tax on export sales of gasoline.....	\$2,368.43	True's Oil Company.
REFUND OF MOTOR VEHICLE LICENSE FEES:		Refund of motor vehicle license fees.
JACK E. CARL.....	\$21.00	
CARL DECKER	\$5.50	

ELLIOTT AND VERDUIN.....	\$20.00
CHRIS JACOBSEN	\$5.50
LYNDEN TRANSFER, INC.....	\$63.50
BIRCH MCCARTNEY	\$46.00
JOSEPH C. MILLER.....	\$30.00
BERNARD H. ROSE.....	\$30.00
WAITSBURG WELDING WORKS.....	\$13.00

Refund of overpayment of motor vehicle license fees.

REFUND OF OVERPAYMENT OF MOTOR VEHICLE LICENSE FEES:

C. ARTHUR APPELO.....	\$3.00
CAPITAL FRUIT AND PRODUCE TRANSPORT COMPANY	\$196.75
CHARLES L. CLINE.....	\$20.00
L. M. CRONIN.....	\$3.00
L. DELANDER	\$5.00
LAKEVIEW FARMS	\$11.50
SHELDON ONSDORFF	\$10.50
W. V. RASMUSSEN.....	\$52.00
G. W. RIPLEY.....	\$3.00
STODDARD WENDLE MOTORS.....	\$55.00
CLIFFORD E. TALBOT.....	\$9.50
WARREN BROS. CHEVROLET COMPANY	\$5.50
EUGENE WILLMORTH	\$5.00
JOHN P. ZAREMBA.....	\$5.00

FROM THE MOTOR VEHICLE EXCISE FUND.

Refund of overpayment of motor vehicle excise tax.

REFUND OF OVERPAYMENT OF MOTOR VEHICLE EXCISE TAX:

C. ARTHUR APPELO.....	\$1.75
CAPITAL FRUIT AND PRODUCE TRANSPORT COMPANY	\$75.00
L. M. CRONIN.....	\$4.00
L. DELANDER	\$1.00
LAKEVIEW FARMS	\$12.55
ALBERT D. MANN.....	\$8.25
M. MCKILLOP	\$3.10
MARY E. NICHOLS.....	\$7.00
HENRY B. NORMAN.....	\$3.20
SHELDON ONSDORFF	\$8.25
W. V. RASMUSSEN.....	\$16.25
G. W. RIPLEY.....	\$20.00
STODDARD WENDLE MOTORS.....	\$2.50
CLIFFORD E. TALBOT.....	\$1.00
WARREN BROS. CHEVROLET COMPANY	\$23.75
EUGENE WILLMORTH	\$1.00
JOHN P. ZAREMBA.....	\$1.00

REFUND OF MOTOR VEHICLE EXCISE TAX:

Refund of motor vehicle excise tax.

ANTON ALTHOFF	\$4.50
BILES COLEMAN LUMBER COMPANY	\$37.50
F. H. BROWN	\$3.75
P. W. BROWN	\$3.75
H. A. CONLEE	\$3.75
GRAYSON AND BROWN	\$26.25
VERA HOKE	\$23.75
APOLLONIA M. JACOBI	\$3.50
JAMES S. KELLAM	\$2.75
RAYMOND LEWIS	\$11.25
RICHARD LUOTO	\$2.00
FRED NORTH	\$4.25
WILBUR PETERSEN	\$20.50
R. L. RAGAN	\$6.00
CARL A. ROBERTSON	\$9.50
L. A. STEWARD	\$5.75
ROBERT D. WAGONER	\$5.25
DR. SYLVESTER WILHELMI	\$11.25

FROM THE PARKS AND PARKWAY FUND.

MARY ELSON, for water damage to personal property while staying in cabin at Sun Lakes State Park..

Mary Elson.

\$47.45

FROM THE PENITENTIARY REVOLVING FUND.

GALE P. FOLLANSBEE, for damages to peach crop on account of undue delay under a picking contract with the State

Gale P. Follansbee.

\$185.40

FROM THE GENERAL FUND.

FOR DEFICIENCIES:

For deficiencies.

For supplies, services, etc., furnished various departments and institutions in the previous biennium:

FOR THE ADJUTANT GENERAL—
MILITARY DEPARTMENT:

Adjutant General.

Deficiency, Base Pay and Operations

\$70.66

FOR THE DEPARTMENT OF AGRICULTURE:

Department of Agriculture.

Deficiency, Operations

\$1,506.32

FOR THE DEPARTMENT OF CONSERVATION AND DEVELOPMENT:

Department of Conservation and Development.

Deficiency, Operations

\$27.55

Department of Fisheries.	FOR THE DEPARTMENT OF FISHERIES: Deficiency, Operations	\$89.62
Department of Labor and Industries.	FOR THE DEPARTMENT OF LABOR AND INDUSTRIES: Deficiency, Operations	\$323.85
Legislative expense.	FOR LEGISLATIVE EXPENSE: Deficiency, Senate Interim Committee	\$231.39
Lieutenant Governor.	FOR THE LIEUTENANT GOVERNOR: Deficiency, Operations	\$791.78
	Deficiency, Employer's Contribution to State Employees' Retirement System	\$270.35
State Board of Pharmacy.	FOR THE STATE BOARD OF PHARMACY: Deficiency, Services	\$34.75
Pollution Control Commission.	FOR THE POLLUTION CONTROL COMMISSION: Deficiency, Operations	\$3.12
Department of Public Institutions.	FOR THE DEPARTMENT OF PUBLIC INSTITUTIONS: Deficiencies, various State Institutions	\$30,250.56
Association of Superior Court Judges.	FOR THE ASSOCIATION OF SUPERIOR COURT JUDGES: Deficiency, Operations	\$1,152.61
Superior court judges.	FOR THE SUPERIOR COURT JUDGES: Deficiency, Services	\$10.00
Department of Social Security.	FOR THE DEPARTMENT OF SOCIAL SECURITY: Deficiency, Operations and Assistance	\$25,449.69
Tax Commission.	FOR THE TAX COMMISSION OF THE STATE OF WASHINGTON: Deficiency, Operations	\$30.17
Veterans' Rehabilitation Council.	FOR THE VETERANS' REHABILITATION COUNCIL: Deficiency, Operations	\$529.10
FROM THE GRAIN AND HAY INSPECTION FUND.		
Department of Agriculture.	FOR THE DEPARTMENT OF AGRICULTURE: Deficiency, Operations	\$50.73

FROM THE COMMISSION MERCHANTS' FUND.		
Deficiency, Operations		\$14.94
FROM THE NURSERY INSPECTION FUND.		
Deficiency, Operations		\$7.47
FROM THE SEED FUND.		
Deficiency, Operations		\$15.14
FROM THE GAME FUND.		
FOR THE DEPARTMENT OF GAME:		Department of Game.
Deficiency, Operations	\$3,008.71	
FROM THE HIGHWAY EQUIPMENT FUND.		
FOR THE DEPARTMENT OF HIGHWAYS:		Department of Highways.
Deficiency, Operations	\$224.62	
FROM THE MOTOR VEHICLE FUND.		
Deficiency, Operations	\$5,349.83	
FOR THE WASHINGTON STATE PATROL:		Washington State Patrol.
Deficiency, Operations	\$211.39	
FROM THE HIGHWAY SAFETY FUND.		
Deficiency, Operations	\$212.48	
FROM THE PENITENTIARY REVOLVING FUND.		
FOR THE DEPARTMENT OF PUBLIC INSTITUTIONS:		Department of Public Institutions.
Washington State Penitentiary:		
Deficiency, Operations	\$40.32	
FROM THE PARKS AND PARKWAY FUND.		
FOR THE STATE PARKS AND RECREATION COMMISSION:		State Parks and Recreation Commission.
Deficiency, Operations	\$3,100.93	
FROM THE GENERAL FUND.		
FOR JUDGMENTS:		For Judgments:
ARTHUR AMUNDSEN (State of Washington vs. Arthur Amundsen, Supreme Court No. 31373, Franklin County No. 1321).....	\$501.81	Arthur Amundsen.
DONALD K. BROWN (State of Washington vs. Donald K. Brown, Supreme Court No. 30993, Spokane County No. 13456).....	\$335.70	Donald K. Brown.
EDGAR H. FLIEHMAN (State of Washington vs. Edgar H. Fliehman, Supreme Court No. 24740, King County No. 223321).....	\$83.70	Edgar H. Fliehman.

Bess E. Gilroy.	BESS E. GILROY (State of Washington vs. Bess E. Gilroy, Supreme Court No. 25561, King County No. 229585)	\$233.80
Lee Raymond Goebel.	LEE RAYMOND GOEBEL (State of Washington vs. Lee Raymond Goebel, Supreme Court No. 25247, King County No. 227294)	\$416.67
John E. Hartwig.	JOHN E. HARTWIG (State of Washington vs. John E. Hartwig, Supreme Court No. 31305, Okanogan County No. 04104)	\$806.65
Francis E. Lane.	FRANCIS E. LANE (State of Washington vs. Francis E. Lane, Supreme Court No. 25395, King County No. 230307)	\$261.18
Charles S. Markley.	CHARLES S. MARKLEY (State of Washington vs. Charles S. Markley, Supreme Court No. 25005, King County No. 221551)	\$184.39
Frank M. McVeigh.	FRANK M. McVEIGH (State of Washington vs. Frank M. McVeigh, Supreme Court No. 24649, King County No. 224639)	\$208.45
Louie Smotherman.	LOUIE SMOTHERMAN (State of Washington vs. Louie Smotherman, Supreme Court No. 25821, King County No. 232703)	\$169.70
Jesse Richard Willis.	JESSE RICHARD WILLIS (State of Washington vs. Jesse Richard Willis, Supreme Court No. 25565, King County No. 231100)	\$310.75

Local improvement assessments.

LOCAL IMPROVEMENT ASSESSMENTS:

Sundry municipalities, for local improvement assessments against state-owned lands as follows: *Provided*, That the payment for local improvement assessments from the following appropriations shall be made only in accordance with the terms and provisions of section 79.44.050, R.C.W.:

[R.C.W. 79.44.050 was derived from sec. 1, ch. 109, L. '33 (Rem. Supp. § 8129).]

Treasurer of Cowlitz County.

FOR THE TREASURER OF COWLITZ COUNTY:

Sewer District No. 16. \$66.68

FOR THE TREASURER OF ADAMS COUNTY:		Treasurer of Adams County.
East Columbia Basin Irrigation District	\$258.95	
South Columbia Basin Irrigation District	\$450.54	} Vetoed.
FOR THE TREASURER OF BENTON COUNTY:		Treasurer of Benton County.
Sunnyside Irrigation District....	\$5,140.44	
FOR THE TREASURER OF FRANKLIN COUNTY:		Treasurer of Franklin County.
South Columbia Basin Irrigation District	\$450.54	
FOR THE TREASURER OF GRANT COUNTY:		Treasurer of Grant County.
South Columbia Basin Irrigation District	\$102.34	
East Columbia Basin Irrigation District	\$206.79	
Quincy Columbia Basin Irrigation District	\$443.21	
FOR THE TREASURER OF GRAYS HAR- BOR COUNTY:		Treasurer of Grays Har- bor County.
Sewerage Improvement District No. 5	\$73.85	
FOR THE TREASURER OF OKANOGAN COUNTY:		Treasurer of Okanogan County.
Whitestone Reclamation District	\$2,632.50	
Wolf Creek Reclamation District.	\$1,219.00	
FOR THE TREASURER OF YAKIMA COUNTY:		Treasurer of Yakima County.
Roza Irrigation District.....	\$2,878.07	
Yakima-Tieton Irrigation District	\$823.20	
FOR THE STATE CAPITOL COMMITTEE:		State Capitol Committee.
Portrait of the Honorable Clar- ence D. Martin	\$650.00	
Portrait of the Honorable Mon C. Wallgren	650.00	
Total	<hr/>	\$1,300.00
(Being the reappropriation of the unexpended balance of appropriations made for like purposes by chapter 242, Laws of 1949.)		

FROM THE CAPITOL BUILDING CONSTRUCTION FUND.

Construction of Roads, Fills, Parkways and other Improvements.. \$200,000.00
 (Being the reappropriation of the unexpended balance of appropriation made for like purposes by chapter 47, Laws of 1949.)

FROM THE PARKS AND PARKWAY FUND.

State Parks and Recreation Commission.

FOR THE STATE PARKS AND RECREATION COMMISSION:

Capital Outlays and Major Repairs \$158,845.85
 (Being the reappropriation of the unexpended balance of appropriation made for like purposes by chapter 242, Laws of 1949.)

Purchase, Condemnation and Improvement of Land, Construction of Buildings and other Improvements, including necessary Salaries and Wages incident thereto, allocated as follows:

Beacon Rock State Park.....	\$1,974.86
Bogachiel State Park.....	506.82
Bridgeport State Park.....	10,000.00
Camano Island State Park....	1,138.90
Conconully State Park.....	2,442.77
Field's Spring State Park.....	8,281.52
Ginkgo Petrified Forest State Park	8,780.00
Kamiak Butte State Park.....	6,816.41
Lake Sylvia State Park.....	1,932.50
Larrabee State Park	2,750.00
Lewis and Clark Trail State Park	590.00
Mt. Spokane State Park.....	22,819.44
Mukilteo State Park.....	65,000.00
Palouse Falls State Park.....	4,145.76
Pend Oreille State Park.....	2,200.00
Riverside State Park.....	40,502.57
Saltwater State Park.....	7,000.00
Sun Lakes State Park.....	5,257.76
Twanoh State Park	8,758.45
Wenatchee Lake State Park....	601.75
Fort Columbia State Park.....	751.55
Hidden Valley State Park.....	71.09

Historical Sites (purchase and develop)	\$10,418.42	
Total	\$10,418.42	\$212,740.57
(Being the reappropriation of the unexpended balance of appropriation made for like purposes by chapter 52, Laws of 1949.)		

FROM THE GENERAL FUND.

<p>FOR THE TUBERCULOSIS HOSPITAL BUILDING COMMISSION:</p> <p>Construction of Pierce County Tuberculosis Hospital</p> <p>(Being the reappropriation of the unexpended balance of appropriation made for like purposes by chapter 241, Laws of 1949.)</p>	<p>\$800,000.00</p>	<p>Tuberculosis Hospital Building Commission.</p>
<p>FOR THE DEPARTMENT OF FISHERIES:</p> <p>Lower Columbia River Development</p> <p>(Being the reappropriation of the unexpended balance of appropriation made for like purposes by chapter 242, Laws of 1949; expenditures herefrom to be limited to approved projects upon which reimbursement of 100% will be made by the Federal government.)</p>	<p>\$1,135,508.98</p>	<p>Department of Fisheries.</p>
<p>Capital Outlays, Major Repairs and Betterments</p> <p>(Being the reappropriation of the unexpended balance of appropriation made for like purposes by chapter 242, Laws of 1949.)</p>	<p>\$31,222.00</p>	

FROM THE GAME FUND.

<p>FOR THE DEPARTMENT OF GAME:</p> <p>Construction of Concrete Raceways; Replacement of Water Intake System and Pipe Line destroyed by flood at the Tokul Creek Hatchery</p> <p>(Being the reappropriation of the unexpended balance of allotments approved by the Govern-</p>	<p>\$35,750.00</p>	<p>Department of Game.</p>
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nor for like purposes from the appropriation by chapter 242, Laws of 1949.)

FROM THE GENERAL FUND.

Department of Public Institutions.

FOR THE DEPARTMENT OF PUBLIC

INSTITUTIONS:

Engineering, Architects' Fees and Surveys, including Timekeeping and Administrative Expenses, in connection with earthquake damage repairs to State Buildings	\$25,510.89	
Earthquake damage repairs to the Temple of Justice.....	97,585.08	
Rebuilding the State Insurance Building	2,000.00	
Earthquake damage repairs to the Legislative Building, including the replacement of the cupola...	39,000.00	
Total	\$164,095.97	
(Being the reappropriation of the unexpended balance of allotments approved by the Governor for like purposes from the appropriation by chapter 88, Laws of 1949.)		
Engineering and Architects' Fees for the construction of new buildings at the State Charitable, Educational and Penal Institutions		\$150,000.00
(Being the reappropriation of the unexpended balance of allotments approved by the Governor for like purposes from the appropriation by chapter 242, Laws of 1949: <i>Provided</i> , That the General Fund shall be reimbursed for amounts expended hereunder by allotment from the Institutional Building Construction Fund.)		
Painting, Repairs and Alterations to Buildings		\$3,264.73
(Being the reappropriation of the unexpended balance of appropriation for like purposes by chapter 242, Laws of 1949.)		

FOR THE WASHINGTON STATE PATROL:

Washington
State Patrol.

Patrol Headquarters and Vehicle Safety Inspection Testing Lanes at Spokane, Seattle, and Tacoma (Being the reappropriation of the unexpended balance of ap- propriation made for like pur- poses by chapter 242, Laws of 1949.)	\$58,252.24
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FROM THE HIGHWAY SAFETY FUND.

Capital Outlays, Major Repairs and Betterments	\$9,500.00
(Being the reappropriation of the unexpended balance of ap- propriation made for like pur- poses by chapter 242, Laws of 1949.)	

FROM THE GENERAL FUND.

FOR THE DEPARTMENT OF PUBLIC
INSTITUTIONS:

Department
of Public
Institutions.

Eastern State Hospital:	
Completion of Senile Ward Building	\$22,409.39
Equipment for Senile Ward Building	19,304.69
Northern State Hospital:	
Capital Outlays, Major Repairs and Betterments	13,453.37
Western State Hospital:	
Completion of Men's Ward Building	161,102.67
Equipment for Men's Ward Building	46,598.02
Construction of Sewage Disposal Plant	157,500.00
Total	<hr style="width: 100%;"/> \$420,368.14
(Being the reappropriation of the unexpended balances of ap- propriations made for like pur- poses by chapter 242, Laws of 1949.)	

Northern State Hospital:	
Enlarging of Kitchen, Cold Stor- age and Dining Room Facili- ties	\$944.73

Rainier State School:	
Construction of four Ward Buildings; to provide inspec- tion during construction; and	

for extension of Steam, Power and Water Services, Power Plant Facilities, Sewage Disposal System, and the purchase of equipment and furnishings for the Kitchen, Ward and Dormitories..... \$2,555.67

State Training School:

Construction of new Dormitory Buildings, rebuild Sewer System, renovation of the Refrigeration Plant, renew Boiler, Stoker and Power Plant Facilities, and renew Steam Lines 8,139.89

Total 10,695.56 \$11,640.29

(Being the reappropriation of the unexpended balance of allotments approved by the Governor for like purposes from the appropriation by chapter 242, Laws of 1949.)

University of Washington.

FOR THE UNIVERSITY OF WASHINGTON:

Expansion of Power House and Construction of Underground Utilities to service new buildings \$750,000.00

(Being the reappropriation of the unexpended balance of appropriation made for like purposes by chapter 242, Laws of 1949.)

State College of Washington.

FOR THE STATE COLLEGE OF WASHINGTON:

Furnishings and Equipment for Holland Library, Todd Hall, and Technology Buildings \$226,543.29

Expansion of Power House and construction of Utilities Tunnels to service new buildings... 69,191.17

Total 295,734.46 \$295,734.46

(Being the reappropriation of the unexpended balance of appropriations made for like purposes by chapter 242, Laws of 1949.)

Central Washington College of Education.

FOR THE CENTRAL WASHINGTON COLLEGE OF EDUCATION:

Survey, Repairs, and Replacement

of Steam Distribution Lines of campus buildings \$85,000.00
 (Being the reappropriation of the unexpended balance of allotments approved by the Governor for like purposes from the appropriation by chapter 242, Laws of 1949.)

FOR THE WESTERN WASHINGTON COLLEGE OF EDUCATION:

Completion of Auditorium and Music Building and Equipment. \$34,339.46
 (Being the reappropriation of the unexpended balance of appropriation made for like purposes by chapter 242, Laws of 1949.)

Western Washington College of Education.

FOR THE STATE BOARD OF EDUCATION:

Grants-in-aid to School Districts, to be expended in accordance with the provisions of chapter 278, Laws of 1947, and laws amendatory or supplementary thereto \$2,009,829.57
 (Being the reappropriation of the unexpended balance of appropriation made for like purposes by chapter 242, Laws of 1949.)

State Board of Education.

SEC. 3. The remaining sections of this act shall constitute a new chapter under title 82, R.C.W., and shall be headed "*Corporation Excise Tax.*"

"Corporation Excise Tax."

SEC. 4. ARRANGEMENT AND CLASSIFICATION. No inference, implication, or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section, provision, or portion of this chapter, nor shall the descriptive matter or headings relating to any part, section, subsection, or paragraph be given any legal effect.

Construction of act.

SEC. 5. DEFINITION. (a) *In General.* For the purpose of this chapter:

Definitions.

(1) "Bank" means a financial institution other than a national banking association;

"Bank."

"Corporation."

(2) "Corporation" includes every corporation and every company, joint-stock company, joint-stock association, business trust, society, or other association organized for profit and doing business in this state wherein interest or ownership is evidenced by certificates or other written instruments or wherein the interests or rights of shareholders, members, associates, or beneficiaries are represented or evidenced by units or shares, and unless otherwise indicated by the context shall be construed to include banks, federal savings and loan associations, and national banking associations;

"Dividend."

(3) "Dividend" has the meaning attributed to it under section 11(b) of this act;

"Domestic."

(4) "Domestic" when applied to a corporation other than an association, means created under the laws of the state of Washington;

"Fiduciary."

(5) "Fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person;

"Fiscal Year."

(6) "Fiscal year" means an accounting period of twelve months ending on the last day of any month other than December;

"Foreign."

(7) "Foreign" when applied to a corporation, means a corporation which is not domestic;

"Includes" and "including."

(8) "Includes" and "including" when used in a definition contained in this chapter shall not be deemed to exclude other things otherwise within the meaning of the word defined;

"Internal revenue code."

(9) "Internal revenue code" means the internal revenue code of the United States (53 Stat. 1) as amended and in force on the day this chapter becomes effective;

"Paid or incurred" and "paid or accrued."

(10) "Paid or incurred" and "paid or accrued" shall be construed according to the method of accounting upon the basis of which the net income is computed under this chapter;

- (11) "Person" means an individual, a trust or estate, a partnership, or a corporation; "Person."
- (12) "Received," for the purpose of computing net income, means "received or accrued"; the words "received or accrued" to be construed according to the method of accounting upon the basis of which the net income is computed under this chapter; "Received." "Received or accrued."
- (13) "Shareholder" includes a member in an association, joint-stock company, or insurance company; "Shareholder."
- (14) "Stock" includes a share in an association, joint-stock company or insurance company; "Stock."
- (15) "Commission" and "tax commission" each mean the tax commission of this state; "Commission" and "tax commission."
- (16) "Taxable year" means the calendar year or the fiscal year ending during such calendar year upon the basis of which the net income is computed under this chapter. "Taxable year" includes, in the case of a return made for a fractional part of a year under the provisions of this chapter, the period for which such return is made; "Taxable year."
- (17) "Taxpayer" means any person subject to a tax imposed by this chapter; "Taxpayer."
- (18) "State," unless otherwise indicated by the text, means the state of Washington; "State."
- (19) "Trade or business" includes the engaging in or carrying on of any trade, business, or commercial activity in the state; "Trade or business."
- (20) "United States," when used in a geographical sense, includes only the states, the territories and island possessions of the United States, and the District of Columbia; and "United States."
- (21) Words in the singular number shall include the plural, and the plural shall include the singular. Words in one gender shall include all other genders. Singular includes plural, etc.
- (b) *References to Internal Revenue Code.* Whenever the internal revenue code is mentioned in this chapter the particular portions thereof so mentioned, References to Internal Revenue Code.

and any provisions of the internal revenue code therein referred to, shall be regarded as incorporated in this chapter by such reference and shall have effect as though fully set forth herein.

Taxable years to which applicable.

SEC. 6. TAXABLE YEARS TO WHICH APPLICABLE. The provisions of this chapter shall apply (i) to all taxable years beginning after the effective date of this chapter, and (ii) to taxable years beginning prior to, but ending after the effective date of this chapter, as to which taxable years the income taxable under this chapter shall be either—

(A) The portion of the income for the entire taxable year produced by applying to the income for the entire taxable year a fraction equal to the number of days remaining in the taxable year ending after the effective date of this chapter, divided by three hundred sixty-five, or

(B) If the taxpayer's records properly reflect the income attributable to that part of the taxable year subsequent to the effective date of this chapter, the income actually received or accrued by the taxpayer after the effective date of this chapter and the end of the taxable year.

Tax on corporations and banks.
(a) Tax on corporations and certain banks.

SEC. 7. TAX ON CORPORATIONS AND BANKS. (a) *Tax on Corporations and Certain Banks.* Every bank and corporation other than a federal savings and loan association or national banking association, for the privilege of exercising its corporate franchise in this state or for the privilege of doing business in this state, shall annually pay to the state, in addition to annual license fees, an excise tax according to, or measured by, its net income equal to four per cent of such net income for the preceding calendar year or fiscal year computed and allocated to this state in the manner hereinafter provided;

(b) Tax on National Banks and Federal Savings and Loan Associations.

(b) *Tax on National Banks and Federal Savings and Loan Associations.* There is hereby levied upon, and there shall be collected from and paid by every

federal savings and loan association and every national banking association, for each taxable year, a tax according to, or measured by, its net income equal to four per cent of such net income from sources within the state. With respect to national banking associations, the state is hereby adopting the fourth method of taxing national banks as authorized by the act of March 25, 1926, amending section 5219, Revised Statutes of the United States (12 U.S.C. sec. 548);

(c) *Initial Tax—Basis of.* Such tax shall be first computed according to, or measured by, the net income of the bank or corporation received during the calendar year 1951, subsequent to the effective date of this chapter, or during any fiscal year, beginning before, but ending in 1951 after the effective date of this chapter. (c) Initial tax—basis of.

SEC. 8. EXEMPT CORPORATIONS. (a) *In General.* The following instrumentalities shall be exempt from taxation under this chapter. Any corporation which is exempted from taxation under section 101 of the internal revenue code, except the following: (1) mutual savings banks; (2) building and loan associations; (3) cooperative banks; and (4) corporations organized under act of congress which are instrumentalities of the United States: *Provided, however,* That such corporations shall be exempt under this chapter only to the extent required under the Constitution and laws of the United States. Exempt corporations.
(a) In general.

(b) *Insurance companies.* Insurance companies, taxed on the basis of gross premiums under the provisions of chapter 48.14, R.C.W., shall be exempt from taxation under this chapter. (b) Insurance companies.

[Chapter 48.14 R.C.W. was derived from Rem. Supp. 1945, §§ 45.14.01 to 45.14.07 incl., as amended; also Rem. Supp. 1949, § 45.14.08.]

SEC. 9. "NET INCOME" DEFINED. Net income means the gross income of a taxpayer less the deductions allowed by this chapter. "Net income," defined.

SEC. 10. GROSS INCOME AND ADJUSTED GROSS INCOME DEFINED. (a) *Gross Income*.

"Gross income."

(1) "Gross income," as used in this chapter, includes gains, profits, and income derived from businesses, commerce, or sales or dealings in property, whether real or personal, growing out of the ownership, or use of, or interest in, such property; also from interest, rent, dividends, securities, or the transaction of any business carried on for gain or profit, or gains or profits, and income derived from any source whatever.

(2) In the case of a national banking association, and a corporation, gross income includes only the gross income from sources within the state of Washington, determined as provided in section 22 of this act.

"Adjusted gross income."

(b) *Adjusted Gross Income*. The term "adjusted gross income" means the gross income, minus such deductions, allowable under the provisions of section 16 of this act, as are enumerated in section 22(n) of the internal revenue code.

Gross income—corporate distributions.
(a) General rule.

SEC. 11. GROSS INCOME—CORPORATE DISTRIBUTIONS. (a) *General Rule*. Distribution by corporations, including dividends, stock dividends, stock rights, and amounts distributed in complete or partial liquidation, shall be included in the gross income of the shareholders to the extent that such distributions are taxable to the shareholders under the provisions of subsection (e) of section 22, and subsection (b), subsection (c) except the third sentence thereof, and subsections (d), (f), (g), (h), (i), (j), (l), and (m) of section 115 of the internal revenue code. In applying the provisions of the said subsections of the internal revenue code, section 115, to this chapter, (1) the effective date of this chapter shall be substituted for "March 1, 1913" and (2) the day immediately preceding the effective date of this chapter

shall be substituted for "February 28, 1913," whenever said dates appear in the internal revenue code.

(b) *Definition of Dividend.* The term "dividend" means any distribution made by a corporation to its shareholders, whether in money or in other property, (1) out of its earnings or profits accumulated on and after the effective date of this chapter, or (2) out of the earnings or profits of the taxable year (computed as of the close of the taxable year without diminution by reason of any distributions made during the taxable year), without regard to the amount of the earnings and profits at the time the distribution was made.

(b) Definition of dividend.

SEC. 12. GROSS INCOME—GAIN OR LOSS. (a) *In General.* In the case of a sale or other disposition of property, the gain or loss shall be computed as provided in subsection (b) of this section.

Gross income—gain or loss.
(a) In general.

(b) *Computation of Gain or Loss.* (1) The gain from the sale or other disposition of property shall be the excess of the amount realized therefrom over the adjusted basis provided in subsections (d), (e), and (f) of this section for determining gain, and the loss shall be the excess of the adjusted basis provided in such subsections for determining loss over the amount realized.

(b) Computation of gain or loss.

(2) The amount realized from the sale or other disposition of property shall be the sum of any money received plus the fair market value of the property (other than money) received.

(3) Nothing in this section shall be construed to prevent (in the case of property sold under contract providing for payment in installments) the taxation of that portion of any installment payment representing gain or profit in the year in which such payment is received.

(c) *Recognition of Gain or Loss.* Upon the sale or exchange of property the gain or the loss thereon shall be recognized to the same extent and under

(c) Recognition of gain or loss.

the same conditions as gain or loss is recognized under the internal revenue code, section 112.

(d) Basis for gain—property acquired before effective date of this chapter.

(d) *Basis for Gain—Property Acquired Before Effective Date of This Chapter.* In the case of property acquired before the effective date of this chapter, if the basis otherwise determined under subsection (f) of this section, adjusted (for the period prior to the effective date of this chapter) as therein provided, is less than the fair market value of the property as of said effective date, then the basis for determining gain shall be such fair market value. In determining the fair market value of stock in a corporation as of the effective date of this chapter, due regard shall be given to the fair market value of the assets of the corporation as of that date.

(e) Basis for all other cases.

(e) *Basis for All Other Cases.* For the purpose of determining gain in the case of property acquired from and after the effective date of this chapter, and for the purpose of determining loss in the case of property, whenever acquired, the basis, unadjusted and adjusted, shall be determined in accordance with the provisions of subsection (f) of this section.

(f) Computation of basis.

(f) *Computation of Basis.* The basis, unadjusted and adjusted, for determining gain or loss shall be computed in accordance with the provisions of section 113 of the internal revenue code.

Gross income—inventories.

SEC. 13. GROSS INCOME—INVENTORIES. Whenever in the opinion of the tax commission the use of inventories is necessary in order clearly to determine the income of any taxpayer, inventories shall be taken by such taxpayer upon such basis as the tax commission may prescribe as conforming as nearly as may be to the best accounting practice in the trade or business and as most clearly reflecting income. Any method prescribed or permitted under the internal revenue code and its administration shall be available under this chapter.

SEC. 14. GROSS INCOME—COMMODITY CREDIT LOANS. Amounts received as loans from the commodity credit corporation shall, at the election of the taxpayer, be considered as income and shall be included in gross income for the taxable year in which received. If a taxpayer exercises the election for any taxable year then the method of computing income so adopted shall be adhered to with respect to all subsequent taxable years unless with the approval of the tax commission a change to a different method is authorized.

Gross income—
commodity
credit loans.

SEC. 15. EXCLUSIONS FROM GROSS INCOME. The following items shall not be included in gross income and shall be exempt from taxation under this chapter:

Exclusion
from gross
income.

(a) *Life Insurance.* The amounts received under a life insurance contract paid by reason of the death of the insured, whether in a single sum or otherwise (if such amounts are held by the insurer under an agreement to pay interest thereon, the interest payments shall be included in gross income);

(a) Life
insurance.

(b) *Annuities, Etc.* Amounts received (other than amounts paid by reason of the death of the insured and interest payments on such amounts) under life insurance, endowment or annuity contracts, either during the term or at maturity or upon the surrender of the contract, equal to the total amount of premiums paid thereon. In the case of a transfer for a valuable consideration, by assignment or otherwise, of a life insurance, endowment or annuity contract or any interest therein, only the actual value of such consideration and the amount of the premiums and other sums subsequently paid by the transferee shall be excluded from gross income under this subdivision or subdivision (a) of this section;

(b) Annuities.

(c) *Gifts, Bequests, Devises and Inheritances.* The value of property acquired by gift, bequest,

(c) Gifts,
bequests,
devises and
inheritances.

devise, or inheritance, to the extent that the same is excluded from or included in gross income under the provisions of paragraph (3) of section 22(b) of the internal revenue code, but the income from such property shall be included in gross income;

(d) Interest.

(d) *Interest.* To the extent only that the inclusion of such interest as a measure of the tax imposed by this chapter is prohibited by the Constitution of the United States or the state Constitution—

(1) Interest upon the obligations of the United States, its territories, possessions, and corporate instrumentalities, and

(2) Upon the obligations of a state, or any political subdivision thereof;

(e) Income exempt under treaty.

(e) *Income Exempt Under Treaty.* Income of any kind, to the extent required by any treaty obligation of the United States;

(f) Improvements by lessee on lessor's property.

(f) *Improvements by Lessee on Lessor's Property.* Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee;

(g) Recovery of bad debts, prior taxes, and delinquency amounts.

(g) *Recovery of Bad Debts, Prior Taxes, and Delinquency Amounts.* Income attributable to the recovery during the taxable year of a bad debt, prior tax, or delinquency amount, to the extent of the amount of the recovery exclusion with respect to such debt, tax, or amount. For the purpose of this subsection the terms "bad debt," "prior tax," "delinquency amount," and "recovery exclusion," shall have the meaning attributed to such terms in paragraph (12) of section 22(b) of the internal revenue code;

(h) Treasury bills.

(h) *Treasury Bills.* Gain derived from the sale or other disposition of treasury bills issued after June

30, 1930, to the extent only required by the laws of the United States.

SEC. 16. DEDUCTIONS FROM GROSS INCOME. In computing net income there shall be allowed as deductions: (a) *In General*. To the extent that such items are allowable as deductions under the designated provisions of the internal revenue code:

Deductions from gross income. (a) In general.

(1) Expenses, as provided in section 23(a);
 (2) Interest, as provided in section 23(b);
 (3) Losses by corporations, as provided in section 23(f);

(4) Bad debts, as provided in section 23(k);
 (5) Depreciation, as provided in section 23(l);
 (6) Contributions by an employer to an employees' trust or annuity plan and compensation under a deferred-payment plan, as provided in section 23(p) (1);

(7) Charitable and other contributions by corporations, as provided in section 23(q);

(b) *Taxes*. Taxes paid or accrued within the taxable year except;

(1) Income taxes, war-profits and excess-profits taxes, and taxes measured by net income;

(2) Taxes assessed against local benefits of a kind tending to increase the value of the property assessed, imposed by the authority of (i) the state of Washington or a municipal subdivision thereof, (ii) the United States or any of its territories or possessions, (iii) any state of the United States or any municipal subdivision thereof, or (iv) any foreign government; and

(3) Taxes paid upon or with respect to property, business, occupations or transactions the income from which is not taxable under this chapter;

(c) *Capital Losses*. Losses from sales or exchanges of capital assets shall be allowed only to the extent provided in section 21 of this act, and in conformity with the provisions of paragraphs (2),

(c) Capital losses.

(3), and (4) of section 23(g) of the internal revenue code.

(d) Wagering losses.

(d) *Wagering Losses.* Losses from wagering transactions to the extent of the gains from such transactions.

(e) Depletion.

(e) *Depletion.* In the case of mines, oil and gas wells, other natural deposits, and timber, a reasonable allowance for depletion and for depreciation of improvements in accord with the provisions of section 23(m) and paragraphs (3) and (4) of section 114(b) of the internal revenue code.

(f) Dividends.

(f) *Dividends.* Any dividend received from any corporation taxable under this chapter shall be deductible, but only to the extent that the portion of said distributing corporation's net income represented by said dividend, constituted, or will constitute, the basis for a tax payable under this chapter.

(g) Certain distributions.

(g) *Certain Distributions.* That proportion of the amounts paid or credited during a taxable year to its members or depositors by a savings and loan association, mutual savings bank or organization of like character operating on a mutual plan upon withdrawable shares, savings accounts or deposits, which the number of days in such taxable year bears to three hundred and sixty-five.

(gg) Discriminatory deductions.

(gg) *Discriminatory Deductions.* If any deduction provided for in this section is finally adjudged discriminatory against a national banking association contrary to Title 12, section 548, United States Code, or is for any reason adjudged invalid, in that event the tax of the favored taxpayer shall be recomputed by the commission for each taxable year in question, as of the time of allowance of the deduction, by disallowing the deduction, and any difference between the amount of the tax as recomputed and the amount of the tax as originally computed shall be subject to the provisions hereof relating to original computations.

(h) *Allocation of Deductions.* The deductions allowed under subsections (a) to (e) inclusive, of this section shall be allowed only if, and to the extent that, they are connected with income arising from sources within the state and allocable to the state under the provisions of subsections (a), (b) and (c) of section 22 of this act. The proper apportionment and allocation of the deductions with respect to sources of income within and without the state shall be determined under rules and regulations to be prescribed by the tax commission.

(h) Allocation of deductions.

SEC. 17. DEDUCTIONS—LOSSES FROM WASH SALES. Any loss claimed to have been sustained from the sale or other disposition of stock or securities under the circumstances stated in section 118 of the internal revenue code shall be allowed only to the extent permitted under the terms of said section 118. The tax commission shall prescribe regulations conforming as nearly as may be with those prescribed under the federal law for the purpose of making this section effective.

Deductions—losses from wash sales.

SEC. 18. DEDUCTIONS—BASIS. (a) *Losses and Bad Debts.* The basis for determining the amount of deduction for losses sustained, to be allowed under section 16(a) (3), and for bad debts, to be allowed under section 16(a) (4), shall be the adjusted basis provided in section 12(f) for determining the loss from the sale or other disposition of property.

Deductions—basis. (a) Losses and bad debts.

(b) *Depreciation.* The basis upon which exhaustion, wear and tear, and obsolescence are to be allowed in respect of any property shall be the adjusted basis provided in section 12(f) for the purpose of determining the gain upon the sale or other disposition of such property.

(b) Depreciation.

(c) *Depletion.* (1) The basis upon which depletion is to be allowed in respect of any property shall be the adjusted basis provided in section 12(f) for the purpose of determining the gain upon the

(c) Depletion.

sale or other disposition of such property, except as provided in paragraph (2) of this subsection.

Same; cer-
tain mines.

(2) To the extent permitted under the provisions of section 114(b)(2) of the internal revenue code and subject to the restrictions and limitations imposed under the provisions of the said section 114(b)(2), the tax commission may provide by regulation that the basis for depletion in the case of mines of the type prescribed in said section 114(b)(2) discovered by the taxpayer from and after the date when this chapter becomes effective, shall be the discovery value of such mines.

Deductions—
return of
total income.

SEC. 19. DEDUCTIONS—RETURN OF TOTAL INCOME. A corporation shall receive the benefits of the deductions allowed to it under section 16 only by filing or causing to be filed with the tax commission an accurate and true return of its total income received from all sources, whether within or without the state.

Gross income
—items not
deductible.

SEC. 20. GROSS INCOME—ITEMS NOT DEDUCTIBLE. In computing net income under this chapter no deduction shall be allowable in respect of any item which, under the provisions of section 24 of the internal revenue code, is not allowed as a deduction for the purpose of computing net income under the said code.

Capital gains
and losses.
(a) Amount
taken into
account.

SEC. 21. CAPITAL GAINS AND LOSSES. (a) *Amount Taken Into Account.* In the case of a taxpayer subject to the provisions of this chapter the entire amount of the gain or loss recognized upon the sale or exchange of a capital asset shall be taken into account in computing net capital gain, net capital loss, and net income.

(b) Internal
revenue code
provisions
incorporated.

(b) *Internal Revenue Code Provisions Incorporated.* For the purpose of this section, all of the provisions of subsections (a), (d)(1), (e)(1), (f), (g), (h), (i), (j), (k), (l), and (m) of section 117 of the internal revenue code shall apply, to the

extent that such provisions are not in conflict with the express provisions of this chapter, as though fully set forth herein.

SEC. 22. INCOME—ALLOCATION AND APPORTIONMENT. (a) *Allocation—Property, Business and Personal Service.* Interest, rents, royalties, gains, profits and income (less related deductions) received or derived in connection with property owned, or a trade or business carried on and compensation for personal services performed in the state of Washington shall be allocated to the state, and where received or derived in connection with property owned, or with a trade or business carried on or service performed without the state shall be allocated without the state.

Income—allocation and apportionment. (a) Allocation—property, business and personal service.

(b) *Allocation—Separate Accounting.* Where the trade or business of a taxpayer is carried on both within and without the state the tax shall be computed upon such portion of the taxpayer's entire net income as is received or derived from sales wherever made of goods, wares and merchandise manufactured or originating in the state, and also from other business done or property located within the state. Such portion of the net income allocable to the state shall be determined by an allocation and separate accounting based upon the books of the taxpayer.

(b) Allocation—separate accounting.

(c) *Apportionment of Net Income.* The state shall be apportioned all net income of domestic corporations with no places of business outside the state. In cases where the books of the taxpayer do not in the opinion of the tax commission clearly and accurately state all of the factors so as to reflect clearly and accurately the allocation of business done and income received or derived, to the state, then the tax shall be computed upon such proportion of the entire net income of such taxpayer as the sales, payroll, and value of tangible property located in the state on the last day of the taxable year bears

(c) Apportionment of net income.

to sales, payroll, and value of tangible property within and without the state. In determining the fair market value of property situated without the state, the tax commission may accept the values as given in the taxpayer's books, if in its opinion, the same are reasonably correct, and the commission may also require the taxpayer to furnish under oath such other evidence of the fair market value of such property as it may find to be necessary. If, however, in the opinion of the tax commission the methods of allocation hereinabove provided do not clearly and accurately reflect the actual amount of the net income received or derived from any and every source in the state or from all property owned and every trade or business carried on in the state by the taxpayer, then the same shall be determined, allocated and apportioned under such rules and regulations, processes and formulae as the tax commission shall prescribe.

Accounting
periods—
general rule.

SEC. 23. ACCOUNTING PERIODS—GENERAL RULE. The net income shall be computed upon the basis of the taxpayer's annual accounting period (fiscal year or calendar year, as the case may be) in accordance with the method of accounting regularly employed in keeping the books of such taxpayer; but if no such method of accounting has been so employed, or if the method employed does not clearly reflect the income, the computation shall be made in accordance with such method as in the opinion of the tax commission does clearly reflect the income. If the taxpayer's annual accounting period is other than a fiscal year as defined in section 5, or if the taxpayer has no annual accounting period or does not keep books, the net income shall be computed on the basis of the calendar year. If the taxpayer makes a federal income tax return, its income shall be computed, for the purposes of this chapter, on the basis of the same

calendar or fiscal year as in such federal income tax return.

SEC. 24. PERIOD IN WHICH ITEMS OF GROSS INCOME INCLUDED. The taxable year in which the amount of any item of gross income shall be regarded as gross income for the purposes of this chapter shall be determined in accordance with the provisions of section 42 of the internal revenue code.

Period in which items of gross income included.

SEC. 25. ACCOUNTING PERIODS—DEDUCTIONS AND CREDITS. The taxable year in which any deduction or credit allowed under this chapter shall be taken shall be determined in accordance with the provisions of section 43 of the internal revenue code.

Accounting periods—deductions and credits.

SEC. 26. ACCOUNTING PERIODS—INSTALLMENT BASIS. (a) *Dealers in Personal Property*. Under regulations prescribed by the commission, a corporation which regularly sells or otherwise disposes of personal property on the installment plan may return as income therefrom in any taxable year that portion of the installment payments actually received in that year which the gross profit realized or to be realized when payment is completed, bears to the total contract price.

Accounting periods—installment basis. (a) Dealers in personal property.

(b) *Sales of Realty and Casual Sales of Personalty*. In the case (1) of a casual sale or other casual disposition of personal property (other than property of a kind which would properly be included in the inventory of a taxpayer if on hand at the close of the taxable year), for a price exceeding \$1,000 or (2) of a sale or other disposition of real property, if in either case the initial payments do not exceed 30 *per centum* of the selling price, the income may, under regulations prescribed by the commission, be returned on the basis and in the manner above prescribed in this section. As used in this section the term "initial payments" means the payments received in cash or property other than evidences of

(b) Sales of realty and casual sales of personalty.

indebtedness of the purchaser during the taxable period in which the sale or other disposition is made.

(c) Change from accrual to installment basis.

(c) *Change From Accrual to Installment Basis.* If a taxpayer entitled to the benefits of subsection (a) elects for any taxable year to report its net income on the installment basis, then in computing its income for the year of change or any subsequent year, amounts actually received during any such year on account of sales or other dispositions of property made in any prior year shall not be excluded.

(d) Gain or loss upon disposition of installment obligations.

(d) *Gain or Loss Upon Disposition of Installment Obligations.* If an installment obligation is satisfied at other than its face value or distributed, transmitted, sold, or otherwise disposed of, gain or loss shall result to the extent of the difference between the basis of the obligation and (1) in the case of satisfaction at other than face value or a sale or exchange—the amount realized, or (2) in case of a distribution, transmission, or disposition otherwise than by sale or exchange—the fair market value of the obligation at the time of such distribution, transmission or disposition. Any gain or loss so resulting shall be considered as resulting from the sale or exchange of the property in respect of which the installment obligation was received. The basis of the obligation shall be the excess of the face value of the obligation over an amount equal to the income which would be returnable were the obligation satisfied in full. If an installment obligation is distributed by one corporation to another corporation in the course of a liquidation, and under section 112(b)(6) of the internal revenue code no gain or loss with respect to the receipt of such obligation is recognized in the case of the recipient corporation, then no gain or loss with respect to the distribution of such obligation shall be recognized in the case of the distributing corporation.

SEC. 27. ACCOUNTING PERIODS—CHANGE OF PERIOD. If a taxpayer changes its accounting period from fiscal year to calendar year, from calendar year to fiscal year, or from one fiscal year to another, the net income shall, with the approval of the tax commission, be computed on the basis of such new accounting period, subject to the provisions of section 28 of this act.

Accounting periods—change of period.

SEC. 28. ACCOUNTING PERIODS—LESS THAN TWELVE MONTHS. (a) *Change of Accounting Period.* If a taxpayer, with the approval of the tax commission, changes the basis of computing net income from fiscal year to calendar year, or from calendar year to fiscal year, or from one fiscal year to another fiscal year, separate returns shall be filed and income computed in the manner provided in subsections (a), (b) and (c) of section 47 of the internal revenue code and the regulations thereunder.

Accounting periods—less than twelve months. (a) Change of accounting period.

(b) *Returns When Taxpayer Not in Existence for Twelve Months.* In the case of a taxpayer not in existence during the whole of an annual accounting period ending on the last day of a month, or, if the taxpayer has no such annual accounting period or does not keep books, during the whole of a calendar year, the returns shall be made for the fractional part of the year during which the taxpayer was in existence.

(b) Returns when taxpayer not in existence for twelve months.

SEC. 29. ACCOUNTING RECORDS. It shall be the duty of every taxpayer to keep and preserve, for a period of five years, such suitable records as may be necessary to determine the amount of tax for which it may be liable under the provisions of this chapter; and all books and records shall be open for examination at any time by the tax commission or its duly authorized agent. In case a taxpayer does not keep the necessary books and records within the state, it shall be sufficient if it produces within the state such books and records as shall be required by the tax

Accounting records.

commission, or bears the cost of examination by an agent authorized or designated by the commission at the place where such books and records are kept. Any taxpayer who shall fail to comply with the requirements of this section shall be forever barred from questioning, in any court action or proceeding, the correctness of any assessment of taxes made by the tax commission and based upon any period for which such books and records have not been so kept and preserved.

Accounting
methods—
allocation of
income and
deductions.

SEC. 30. ACCOUNTING METHODS—ALLOCATION OF INCOME AND DEDUCTIONS. In the case of two or more organizations, trades, or businesses (whether or not incorporated, whether or not organized in the state, and whether or not affiliated) owned or controlled directly or indirectly by the same interests, and one or more of such organizations, trades or businesses is or are required to file a tax return under this chapter, the commission may require each such reporting taxpayer to accompany its return with a return for the same period for each of such other organizations, trades or businesses, which last-mentioned return may be required to be as complete as that required under this chapter from a taxpayer taxable thereunder. Upon receipt of such returns (or without such returns if the same be not filed as provided by this section), the tax commission is authorized to distribute, apportion, or allocate gross income or deductions between or among such organizations, trades, or businesses, if it determines that such distribution, apportionment, or allocation is necessary in order to prevent evasion of taxes or clearly to reflect the income of any such organizations, trades, or businesses.

Tax
additional.

SEC. 31. TAX ADDITIONAL. Taxes imposed by this chapter shall be in addition to any and all other licenses, taxes and excises levied or imposed by the state or any municipal subdivision thereof.

SEC. 32. LICENSE FEES—OFFSET. Against the tax computed in conformity with the provisions of this chapter, the taxpayer shall be entitled to an offset in the amount of current annual corporate license fees actually paid to the state during the income year for which the return is made.

License fees
—offset.

SEC. 33. TAX RETURNS—CORPORATIONS AND BANKS. (a) *In General.* Every corporation subject to taxation under this chapter shall make a return, stating specifically the items of its gross income and the deductions and credits allowed by this chapter and such other information for the purpose of carrying out the provisions of this chapter as the tax commission may by regulations prescribe. The return shall be sworn to by the president, vice-president, or other principal officer and by the treasurer, assistant treasurer, or chief accounting officer. In cases where receivers, trustees in bankruptcy, or assignees are operating the property or business of corporations, such receivers, trustees, or assignees shall make returns for such corporations in the same manner and form as corporations are required to make returns. Any tax due on the basis of such returns made by receivers, trustees, or assignees shall be collected in the same manner as if collected from the corporations of whose business or property they have custody and control.

Tax returns
—corporations and
banks. (a)
In general.

(b) *Definition.* As used in subsection (a) of this section, the word "corporation" includes banks, federal savings and loan associations, and national banking associations.

(b) Definition;
"corporation."

SEC. 34. RETURN FORMS—DUTY TO FILE. (a) On request, blank forms of return for income shall be supplied by the tax commission.

Return forms—duty
to file.

(b) It shall be the duty of the commission to obtain an income tax return from every taxpayer who is liable under the law to file such return; but this duty shall in no manner diminish the obligation of

the taxpayer to file a return without being called upon to do so.

Returns—
time and
place of
filing. (a)
General rule.

SEC. 35. RETURNS—TIME AND PLACE OF FILING.

(a) *General Rule.* Returns made on the basis of the calendar year shall be filed with the tax commission on or before the fifteenth day of March following the close of the calendar year. Returns made on the basis of the fiscal year shall be filed with the tax commission on or before the fifteenth day of the third month following the close of the fiscal year.

(b) Extension of time.

(b) *Extension of Time.* The tax commission may grant a reasonable extension of time for filing returns whenever good cause therefor exists and shall keep a record of every such extension. No such extension shall be granted for more than six months. Extension of time for filing a return shall not extend the time for payment of the tax unless such an extension is also requested and granted under the provisions of section 38(c) of this chapter. If the time for filing the return and payment shall be extended, interest at the rate of six per cent *per annum* from the date when the return was originally required to be filed to the time of payment shall be added and paid.

Records and
special re-
turns. (a)
Records,
returns and
statements.

SEC. 36. RECORDS AND SPECIAL RETURNS. (a) *Records, Returns and Statements.* Every corporation liable to any tax imposed by this chapter shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations as the tax commission from time to time may prescribe. Whenever the commission judges it necessary it may require any corporation, by notice served upon it, to make a return, render under oath such statements, or keep such records as such commission deems sufficient to show whether or not such corporation is liable to tax under this chapter and the extent of such liability.

(b) *Federal Income Tax Return.* Any taxpayer upon request by the tax commission shall furnish to such commission a true and correct copy of its tax return or returns for a taxable year filed or to be filed with the collector of internal revenue pursuant to the requirements of the laws of the United States.

(b) Federal income tax return.

(c) *Adjustment of Federal Tax Liability.* Every taxpayer shall notify the tax commission in writing of any alteration in or modification of its federal income tax return and of any recomputation of tax or determination of deficiency (whether with or without assessment). A full statement of the facts shall accompany this notice, which shall be filed within twenty days after such modification, recomputation or determination of deficiency.

(c) Adjustment of federal tax liability.

SEC. 37. COPIES TO TAXPAYERS. The tax commission, upon written request, shall furnish to the taxpayer a copy of its return upon payment of a fee of one dollar.

Copies to taxpayers.

SEC. 38. PAYMENT OF TAX. (a) *Time of Payment.* The total amount of tax imposed by this chapter shall be paid on the fifteenth day of March following the close of the calendar year of, if the return should be made on the basis of the fiscal year, then on the fifteenth day of the third month following the close of the fiscal year.

Payment of tax. (a) Time of payment.

(b) *Installment Payments.* If the total amount of tax shall be twenty-five dollars or more, the taxpayer may elect to pay the tax in two equal installments, in which case the first installment shall be paid on the date prescribed for the payment of the tax by the taxpayer, and the second installment shall be paid on the fifteenth day of the third month after such date. If any installment is not paid on or before the date fixed for its payment, the whole amount of the tax unpaid shall be paid upon notice and demand from the tax commission.

(b) Installment payments.

(c) Extension of time.

(c) *Extension of Time.* At the request of the taxpayer the tax commission may extend the time for payment by the taxpayer of the amount determined as the tax, for a period not to exceed six months from the date prescribed for the payment of the tax or an installment thereof. In such case the amount in respect to which the extension is granted together with interest thereon at the rate of six per cent *per annum* shall be paid on or before the date of the expiration of the period of the extension.

(d) Advance payment.

(d) *Advance Payment.* A tax imposed by this chapter, or any installment thereof, may be paid, at the election of the taxpayer, prior to the date prescribed for its payment.

(e) Fractional parts of a cent.

(e) *Fractional Parts of Cent.* In the payment of any tax under this chapter a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which case it shall be increased to one cent.

(f) Tax commission to collect.

(f) *Tax Commission to Collect.* The tax provided under this chapter shall be collected by the tax commission and the revenues derived therefrom shall be transmitted to the state treasurer and credited to the state general fund.

(g) Receipts.

(g) *Receipts.* The tax commission, upon written request, shall give to the corporation making payment of any tax collected under this chapter, a full written or printed receipt therefor.

(h) The amount of tax payable under this chapter by any corporation for any fiscal year shall be reduced by a credit equal to fifty per cent of the amount of the business and occupation tax paid to this state by it with respect to such fiscal year.

Payment—taxable year closed. (a) Tax in jeopardy—departure or concealment.

SEC. 39. PAYMENT—TAXABLE YEAR CLOSED. (a) *Tax in Jeopardy—Departure or Concealment.* If the tax commission finds that a taxpayer designs quickly to remove its property from the state, or to conceal its property therein or to do any other act tending

to prejudice or to render wholly or partly ineffectual proceedings to collect the tax for the taxable year then last past or the taxable year current unless such proceedings be brought without delay, the commission shall declare the taxable period for such taxpayer immediately terminated and shall cause notice of such finding and declaration to be given the taxpayer, together with a demand for immediate payment of the tax for the taxable period so declared terminated and of the tax for the preceding taxable year, or so much of such tax as is unpaid, whether or not the time otherwise allowed by law for filing return and paying the tax has expired, and such taxes shall thereupon become immediately due and payable. In any proceeding in court brought to enforce payment of taxes made due and payable by virtue of the provisions of this section, the finding of the commission made as herein provided, whether made after notice to the taxpayer or not, shall be for all purposes presumptive evidence of the taxpayer's design.

(b) *Tax in Jeopardy—Corporation in Liquidation.* If the tax commission finds that the collection of the tax of a corporation for the current or last preceding taxable year will be jeopardized by the distribution of all or a portion of the assets of such corporation in the liquidation of the whole or any part of its capital stock, the tax commission shall declare the taxable period for such taxpayer immediately terminated and shall cause notice of such finding and declaration to be given the taxpayer, together with a demand for immediate payment of the tax for the taxable period so declared terminated and of the tax for the last preceding taxable year or so much of such tax as is unpaid, whether or not the time otherwise allowed by law for filing return and paying the tax has expired; and such taxes

(b) Tax in jeopardy—corporation in liquidation.

shall thereupon become immediately due and payable.

(c) Security for payment.

(c) *Security for Payment.* A taxpayer who is not in default in making any return or paying any tax to the state may furnish to the state, under regulations to be prescribed by the commission, security, approved by the commission, that it will duly make the return next thereafter required to be paid. The commission may approve and accept in like manner security for return and payment of taxes made due and payable by virtue of the provisions of this section, provided the taxpayer has paid in full all other taxes due to the state. If security is approved and accepted pursuant to the provisions of this subsection and such further or other security with respect of the tax or taxes covered thereby is given as the commission shall from time to time find necessary and require, payment of such taxes shall not be enforced by any proceedings under the provisions of this section prior to the expiration of the time otherwise allowed for paying such taxes.

(d) Addition to tax.

(d) *Addition to Tax.* If taxpayer violates or attempts to violate this section there shall, in addition to all other penalties, be added as part of the tax twenty-five per cent of the total amount of the tax or deficiency in the tax, together with interest at the rate of one per cent a month from the time the tax became due.

Administrative provisions.

SEC. 40. ADMINISTRATIVE PROVISIONS. All of the provisions of chapter 82.32, R.C.W., except sections 82.32.030, 82.32.040, and 82.32.270, shall have full force and application with respect to the tax imposed by this chapter.

[Chapter 82.32 R.C.W. was derived from Rem. Supp. § 8370-29, §§ 8370-185 to 8370-211 incl., as amended; Rem. Supp. 1949, 8370-219; Rem. Supp. 1945, §§ 8370-225, 8370-226.]

[R.C.W. 82.32.030 was derived from Rem. Supp. 1941, § 8370-187 part (1st para.); R.C.W. 82.32.040 was derived from Rem. Supp. 1941, § 8370-187, part (2nd para.); R.C.W. 82.32.270 was derived from Rem. Supp. § 8370-205.]

SEC. 41. Sections 84.40.270 to 84.40.310, both inclusive, R.C.W., and uncodified sections 159 to 184, both inclusive, of chapter 180, Laws of 1935, are hereby repealed.

Repealing
clause.

[R.C.W. 84.40.270 to 84.40.310 were derived from secs. 28 to 32 incl., ch. 130, L. 1925 Ex. Sess. (R.R.S. §§ 11151 to 11155 incl.)]

SEC. 42. VALIDITY AND CONSTITUTIONALITY—
SAVED. If any title, section, subdivision of a section, paragraph, sentence, clause, or word of this act for any reason shall be adjudged invalid, such judgment shall not affect, impair or invalidate the remainder of this act but shall be confined in its operation to the title, section, subdivision of a section, paragraph, sentence, clause, or word of the act directly involved in the controversy in which such judgment shall have been rendered. If any tax imposed under this act shall be adjudged invalid as to any corporation, association or class of corporations or associations included within the scope of the general language of this act, such invalidity shall not affect the liability of any corporation, association, or class of corporations or associations as to which such tax has not been adjudged invalid. It is hereby expressly declared that had any section, subdivision of a section, paragraph, sentence, clause, word or any corporation, association, or class of corporations or associations as to which this act is declared invalid been eliminated from the act at the time the same was considered, the act would have nevertheless been enacted with such portions eliminated.

Validity and
constitution-
ality—saved.

SEC. 43. There is hereby appropriated from the general fund, for the fiscal biennium ending March 31, 1953, for the tax commission, the sum of one hundred fifty thousand dollars, or so much thereof as shall be necessary to carry out the provisions of this chapter.

Appropriation.

SEC. 44. The tax levied under this chapter is declared to be temporary, and all provisions of this

Termination
date.

chapter shall terminate March 31, 1953, except that taxes accrued hereunder prior to that date may be enforced thereafter.

Effective date.

SEC. 45. This act is necessary for the support of the state government. The first two sections hereof shall take effect immediately and the remaining sections shall take effect May 1, 1951.

Passed the House April 4, 1951.

Passed the Senate April 3, 1951.

Approved by the Governor April 16, 1951, with the exception of certain items which are vetoed.

CHAPTER 11.

[S. B. 9.]

EXCISE TAXES UPON THE SALE OF REAL ESTATE.

AN ACT relating to the support of the common schools, providing for the levy by counties of excise taxes upon the sale of real estate for the support thereof; repealing sections 28.47.030 and 28.47.040, R.C.W.; and declaring an emergency.

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

School directors; resolutions declaring need for additional funds.

SECTION 1. Whenever the boards of directors of more than a majority of the school districts in any county shall adopt resolutions declaring that a need exists for additional funds for the support of the schools, such resolution to be adopted after a public hearing after reasonable notice in each of the respective districts, and shall file the same with the board of county commissioners prior to the first day of May of any year, it shall be the duty of the board of county commissioners to pay to each school district during the ensuing year a sum equal to seventeen cents per day of attendance credit as determined pursuant to section 28.41.070, R.C.W., for the last completed school year prior to the first day of May

County commissioners; duty to pay.

Amount.