

and RCW 78.28.010 through 78.28.270 are each repealed.

Passed the Senate March 6, 1955.

Passed the House March 5, 1955.

Approved by the Governor March 14, 1955.

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CHAPTER 132.

[ S. B. 325. ]

TAXATION—REAL ESTATE TRANSACTIONS.

AN Act relating to revenue and taxation; and amending section 1, chapter 94, Laws of 1953 and RCW 28.45.010.

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

Amendment.

SECTION 1. Section 1, chapter 94, Laws of 1953 and RCW 28.45.010 are each amended to read as follows:

"Sale" defined.

As used in this chapter, the term "sale" shall have its ordinary meaning and shall include any conveyance, grant, assignment, quitclaim, or transfer of the ownership of or title to real property, including standing timber, or any estate or interest therein for a valuable consideration, and any contract for such conveyance, grant, assignment, quitclaim, or transfer, and any lease with an option to purchase real property, including standing timber, or any estate or interest therein or other contract under which possession of the property is given to the purchaser, or any other person by his direction, which title is retained by the vendor as security for the payment of the purchase price.

Excluded transactions.

The term shall not include a transfer by gift, devise, or inheritance, a transfer of any leasehold interest other than of the type mentioned above, a cancellation or forfeiture of a vendee's interest in a contract for the sale of real property, whether or

not such contract contains a forfeiture clause, or deed in lieu of foreclosure of a mortgage or the assumption by a grantee of the balance owing on an obligation which is secured by a mortgage or deed in lieu of forfeiture of the vendee's interest in a contract of sale where no consideration passes otherwise or the partition of property by tenants in common by agreement or as the result of a court decree [,] any transfer, conveyance, or assignment of property or interest in property from one spouse to the other in accordance with the terms of a decree of divorce or in fulfillment of a property settlement agreement incident thereto, the assignment or other transfer of a vendor's interest in a contract for the sale of real property, even though accompanied by a conveyance of the vendor's interest in the real property involved, transfers by appropriation or decree in condemnation proceedings brought by the United States, the state or any political subdivision thereof, or a municipal corporation, a mortgage or other transfer of an interest in real property merely to secure a debt, or the assignment thereof, any transfer or conveyance made pursuant to an order of sale by the court in any mortgage or lien foreclosure proceeding or upon execution of a judgment, or deed in lieu of foreclosure to satisfy a mortgage, a conveyance to the federal housing administration or veterans administration by an authorized mortgagee made pursuant to a contract of insurance or guaranty with the federal housing administration or veterans administration, nor a transfer in compliance with the terms of any lease or contract upon which the tax as imposed by this chapter has been paid or where the lease or contract was entered into prior to the date this tax was first imposed, nor the sale of any grave or lot in an established cemetery, nor a sale by or to the United States, this state or any political

subdivision thereof, or a municipal corporation of this state.

Passed the Senate March 4, 1955.

Passed the House March 2, 1955.

Approved by the Governor March 14, 1955.



CHAPTER 133.

[ S. B. 201. ]

PRISON TERMS AND PAROLES.

AN ACT relating to prison terms and paroles; repealing section 2, chapter 114, Laws of 1935; section 1, chapter 92, Laws of 1947; section 4, chapter 114, Laws of 1935; section 1, chapter 142, Laws of 1939; section 2, chapter 92, Laws of 1947; section 2, chapter 239, Laws of 1951; and RCW 9.95.056; enacting RCW 9.95.010 through RCW 9.95.050, RCW 9.95-.060 through RCW 9.95.110, RCW 9.95.120 through RCW 9.95.160, and RCW 9.95.190; and amending RCW 9.95.040 and RCW 9.95.050.

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

Repeal.

SECTION 1. Section 2, chapter 114, Laws of 1935; section 1, chapter 92, Laws of 1947; section 4, chapter 114, Laws of 1935; section 1, chapter 142, Laws of 1939; section 2, chapter 92, Laws of 1947; section 2, chapter 239, Laws of 1951; and RCW 9.95.056 are each repealed.

Enactment.

SEC. 2. RCW 9.95.010 (formerly section 2, chapter 114, Laws of 1935, part; and section 1, chapter 92, Laws of 1947, part) is enacted to read as follows:

Court to fix maximum sentence.

RCW 9.95.010 Court to fix maximum sentence. When a person is convicted of any felony, except treason, murder in the first degree, or carnal knowledge of a child under ten years, and a new trial is not granted, the court shall sentence such person to the penitentiary, or, if the law allows and the court sees fit to exercise such discretion, to the re-