

school districts, there shall be no further liability upon the county for this purpose.

Passed the Senate March 10, 1955.

Passed the House March 8, 1955.

Approved by the Governor March 15, 1955.

CHAPTER 188.

[S. B. 418.]

JUVENILE COURT ORDERS—ENFORCEMENT.

AN ACT relating to enforcement of support orders or decrees of juvenile courts; and adding a new section to chapter 13.04 RCW.

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

New section.

SECTION 1. There is added to chapter 13.04 RCW, a new section to read as follows:

Enforcement of order or decree of detention care and/or support.

In any case in which an order or decree of the juvenile court requiring a parent or parents, guardian, or other person having custody of a child to pay for detention care and/or support of such child is not complied with, the court may, upon such person or persons being duly summoned or voluntarily appearing, proceed to inquire into the amount due upon said order or decree and enter judgment for such amount against the defaulting party or parties, and such judgment shall be docketed as are other judgments for the payment of money.

In such judgments, the county in which the same are entered shall be denominated the judgment creditor, and said judgments may be enforced by the prosecuting attorney of such county, and any moneys recovered thereon shall be paid into the registry of the juvenile court and shall be disbursed to such person, persons, agency, or governmental department as the court shall find to be entitled thereto.

Such judgments shall remain as valid and enforceable judgments for a period of six years subsequent to the entry thereof.

Passed the Senate March 1, 1955.

Passed the House March 8, 1955.

Approved by the Governor March 15, 1955.

CHAPTER 189.

[Sub. S. B. 471.]

TAXATION—MOTOR VEHICLE EXCISE— SCHEDULE, BASIS.

AN ACT relating to revenue and taxation; and amending section 4, chapter 144, Laws of 1943 and RCW 82.44.040.

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

SECTION 1. Section 4, chapter 144, Laws of 1943 and RCW 82.44.040 are each amended to read as follows:

Amendment.

The commission and association of county assessors of the state shall prepare and, on or before December 1st of each year, furnish to the county auditor of each county in the state a schedule for use in the collection of the excise tax imposed by this chapter. Such schedule shall be based upon such information as may be available to them pertaining to the fair market value of motor vehicles. Such vehicles shall be classified therein into a convenient number of classes on the basis of make, type, year of manufacture, or any other reasonable basis, and to the value of vehicles within the classes as thus determined shall be applied the rate of tax prescribed in RCW 82.44.020. In determining fair market value, the commission and county assessors may use any guidebook, report, or compendium of recognized standing in the automotive industry. The schedule shall show, so far as possible, the amount of excise

Schedule for collection of motor vehicle excise tax.