the principal place of business of the taxpayer is located.

SEC. 13. There is added to chapter 82.40 RCW, a new section to read as follows:

There is exempted from the tax imposed by this chapter, the use of fuel for street and highway construction and maintenance purposes, in motor vehicles owned and operated by the state of Washington, or any county or municipality.

Passed the Senate March 9, 1955.
Passed the House March 7, 1955.
Approved by the Governor March 18, 1955.

CHAPTER 288.
[S. B. 303.]

INTOXICATING LIQUOR—SEARCH AND SEIZURE.

An Act relating to liquor searches and seizures; and amending section 4, chapter 39, Laws of 1955, and RCW 66.32.020.

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

SECTION 1. Section 4, chapter 39, Laws of 1955 and RCW 66.32.020 are each amended to read as follows:

If, upon the sworn complaint of any person, it is made to appear to any judge of the superior court, justice of the peace, or magistrate, that there is probable cause to believe that intoxicating liquor is being manufactured, sold, bartered, exchanged, given away, furnished, or otherwise disposed of or kept in violation of the provisions of this title, such judge, justice of the peace, or magistrate shall, with or without the approval of the prosecuting attorney, issue a warrant directed to a civil officer of the state duly authorized to enforce or assist in enforcing any law thereof, or to an inspector of the board, com-
manding him to search the premises, room, house, building, boat, vehicle, structure or place designated and described in the complaint and warrant, and to seize all intoxicating liquor there found, together with the vessels in which it is contained, and all implements, furniture, and fixtures used or kept for the illegal manufacture, sale, barter, exchange, giving away, furnishing, or otherwise disposing of the liquor, and to safely keep the same, and to make a return of the warrant within ten days, showing all acts and things done thereunder, with a particular statement of all articles seized and the name of the person or persons in whose possession they were found, if any, and if no person is found in the possession of the articles, the return shall so state.

Passed the Senate March 9, 1955.
Passed the House March 8, 1955.
Approved by the Governor March 18, 1955.