Sec. 24. Section 1, chapter 184, Laws of 1943 and RCW 46.20.370 are each repealed.

Sec. 25. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House March 4, 1957.
Passed the Senate March 11, 1957.
Approved by the Governor March 26, 1957.

CHAPTER 274.
[H. B. 718.]

SAFETY DEPOSIT BOXES—DEATH OF USER—TAX COMMISSION POWERS AND DUTIES.

An Act relating to inheritance tax, prescribing duties and rights of certain persons, firms and corporations in relation to safety deposit boxes and the contents thereof, providing penalties and making an appropriation.

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

Section 1. As used in this act “safe deposit company” shall include any trust company, corporation, bank, other institution, or person engaged in the business of renting safe deposit boxes or similar receptacles.

Sec. 2. No safe deposit company shall hereafter enter into any agreement for the rental of any safe deposit box or similar receptacle without first requiring every person given the right of access to the box or receptacle to agree in writing to notify such company of the death of any other person having the right of access, before seeking access after receiving actual notice of the death of such other person.

Sec. 3. Every person having the right of access shall upon receiving actual notice of the death of
any other person having the right of access to any
safe deposit box or similar receptacle rented from a
safe deposit company, notify such company of the
death of such other person before seeking access,
and in the event of his failure to give such notice
and gaining access to such safety deposit box or
similar receptacle directly or indirectly, he shall be
deemed guilty of a gross misdemeanor, or subject
to a penalty payable to the tax commission of not
less than one hundred dollars nor more than ten
thousand dollars which may be enforced in an action
brought in any court of competent jurisdiction, or
both.

SEC. 4. Unless an authorized agent of the tax com-
mission is present to whom the contents of the box
are made available for the purpose of making a
written list of such of the contents as appear to be
necessary for its purposes under his signature and
that of a joint holder or the personal representative
of the decedent, or unless the tax commission has
been furnished at least ten days' written notice of
the time and place of the opening of the box or
receptacle, it shall be unlawful for any safe deposit
company which has rented any safe deposit box or
similar receptacle to which the decedent had the
right of access to permit the opening of the box or
receptacle and the removal and withholding of any-
thing, other than written burial instructions, life
insurance policies, a will, or any document pur-
porting to be a will, from the box or receptacle by
any person after receipt of notice or actual knowl-
edge of the death of any other person who at the
time of his death had the right of access. Any
closed or sealed envelope or other container which
may hold written burial instructions, life insurance
policies, or a will, may be opened to verify its con-
tents. “Notification of death required—Violation—
Penalty.”

“Notice or actual knowledge” as used in this
section, shall be construed to mean notification,
written or oral, to any person or employee of the safe deposit company in charge of safe deposit boxes or similar receptacles, or knowledge actually received by any such person or employee: Provided, That where it is established to the satisfaction of the safe deposit company by affidavit submitted by the surviving joint holder or holders that the decedent had no property of any nature or kind whatsoever in the box or receptacle, the provisions of this section shall not apply.

Sec. 5. Any person or employee of a safe deposit company who wilfully permits access to a box or receptacle in violation of the preceding section shall be deemed guilty of a gross misdemeanor and punished accordingly.

Sec. 6. Upon the payment of a fee of one dollar per sheet the following persons and no other shall be entitled to receive from the tax commission a copy of any list of the contents of any safe deposit box or similar receptacle to which a decedent had access (1) an executor of the decedent's will, (2) the administrator of the decedent's estate, (3) the attorney for the executor or administrator, (4) a surviving joint tenant or cotenant of the safe deposit box or similar receptacle, (5) any heir of the decedent or residuary beneficiary under the decedent's will, or (6) any person whom the superior court having jurisdiction by order designates.

Sec. 7. There is hereby appropriated to the tax commission from the general fund the sum of twenty-five thousand dollars or as much thereof as may be necessary, for the expense of enforcing this act.

Passed the House March 4, 1957.
Passed the Senate March 13, 1957.
Approved by the Governor March 26, 1957.