

proceeds of which are not otherwise directed to a particular fund or account, shall be deposited in the capitol purchase and development account of the general fund, the creation of which is hereby authorized. This account shall only be subject to appropriation for purchasing, improving, and managing the east capitol site.

SEC. 10. The use of the private real estate, rights, and interests in the east capitol site is hereby declared to be a public use. Declaration of public use.

SEC. 11. If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected. Severability.

SEC. 12. 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. Emergency.

Passed the Senate February 24, 1961.

Passed the House March 5, 1961.

Approved by the Governor March 20, 1961.

CHAPTER 168.

[S. B. 554.]

TAX EXEMPTIONS.

AN ACT relating to revenue and taxation; amending section 84.40.210, chapter 15, Laws of 1961, and RCW 84.40.210; and adding two new sections to chapter 15, Laws of 1961 and to chapter 84.36 RCW.

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

SECTION 1. Section 84.40.210, chapter 15, Laws of 1961 and RCW 84.40.210 are each amended to read as follows: RCW 84.40.210 amended.

Property taxes
—Listing of
property. Per-
sonality of
manufacturer.

Every person who purchases, receives or holds personal property of any description for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different materials with the view of making gain or profit by so doing shall be held to be a manufacturer, and he shall, when required to, make and deliver to the assessor a statement of the amount of his other personal property subject to taxes, also include in his statement the value of all articles purchased, received or otherwise held for the purpose of being used in whole or in part in any process or processes of manufacturing, combining, rectifying or refining. Every person owning a manufacturing establishment of any kind and every manufacturer shall list as part of his manufacturer's stock the value of all engines and machinery of every description used or designed to be used in any process of refining or manufacturing except such fixtures as have been considered as part of any parcel of real property, including all tools and implements of every kind, used or designed to be used for the first aforesaid purpose.

New section.

SEC. 2. There is added to chapter 15, Laws of 1961 and to chapter 84.36 RCW a new section to read as follows:

Ores or metals
as exempt
property.

All ore or metal shipped from without this state to any smelter or refining works within this state, while in process of reduction or refinement and for thirty days after completion of such reduction or refinement, shall be considered and held to be property in transit and nontaxable.

New section.

SEC. 3. There is added to chapter 15, Laws of 1961 and to chapter 84.36 RCW a new section to read as follows:

Goods, wares, raw furs, and merchandise manufactured or produced in any of the states, territories, or possessions of the United States or foreign

countries and brought into this state for the purpose of transportation or sale through and to points without the state, while being so transported, or while held in storage in a public or private warehouse awaiting such transportation, shall be considered and held to be property in transit and nontaxable if actually shipped to points outside the state on or before April 30th of the first year for which they would otherwise be taxable. The county assessor shall list and assess all such goods, wares, and merchandise as of January 1st of each year, without regard to any average inventory, but shall cancel any such assessment in whole or in proportionate part upon receipt of sufficient documentary proof that the identical property so assessed was actually shipped to points outside the state on or before April 30th of such year; but no such cancellation shall be made unless proof is furnished to the county assessor before June 1st of such year. A sale of or transfer of title to any such property, while being so transported or held in storage, shall not operate to defeat the intent or purpose of this section.

Goods, wares,
raw furs and
merchandise
in transit as
exempt prop-
erty—Listing.

Passed the Senate February 27, 1961.

Passed the House March 5, 1961.

Approved by the Governor March 17, 1961.