was not available to the minor)) an individual was unable to take or complete a driver education course waive said requirement if the minor shows to the satisfaction of the department that a need exists for him to operate a motor vehicle and he has the ability to operate a motor vehicle in such a manner as not to jeopardize the safety of persons or property, under rules to be promulgated by the department in concert with the supervisor of the traffic safety education section, office of the superintendent of public instruction.

NEW SECTION. Sec. 2. 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 Senate February 15, 1972. Passed the House February 12, 1972. Approved by the Governor February 21, 1972. Filed in Office of Secretary of State February 21, 1972.

CHAPTER 72 [Reengrossed Senate Bill No. 71] CLAIMS AGAINST STATE--DAMAGE BY CRIMINAL CONDUCT OF FURLOUGHED PRISONER

AN ACT Relating to liability for damages; and adding a new section to chapter 58, Laws of 1971 ex. sess. and to chapter 72.66 RCW. BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. Section 1. There is added to chapter 58, Laws of 1971 ex. sess. and to chapter 72.66 RCW a new section to read as follows:

The state of Washington shall be liable pursuant to the provisions of chapter 4.92 RCW for damages to person or property caused by criminal conduct of a prisoner while on furlough or while at large after having failed to return from furlough: PROVIDED, HOWEVER, That the amount recoverable by any one person shall in no event exceed the sum of twenty-five thousand dollars: PROVIDED FURTHER: (1) That neither an acquittal in a criminal prosecution nor the absence of any such prosecution shall be admissible in any action under this 1972 act as evidence of the noncriminal character of the acts giving rise to such action; (2) that evidence of a criminal conviction arising from acts which are the basis for an action under this 1972 act shall be admissible in such action for the limited purpose of proving the criminal character of the acts; (3) that acts which, but for the insanity or mental irresponsibility of the perpetrator, would constitute criminal conduct shall be deemed to be

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criminal conduct within the meaning of this section; (4) that the liability of the state of Washington under this 1972 act shall extend to damage caused by acts occurring prior to the effective date of this 1972 act.

> Passed the Senate February 15, 1972. Passed the House February 12, 1972. Approved by the Governor February 21, 1972. Filed in Office of Secretary of State February 21, 1972.

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CHAPTER 73 [Engrossed Senate Bill No. 74] INHERITANCE TAXES--ALLOWABLE DEDUCTIONS

AN ACT Relating to inheritance taxes; and adding a new section to chapter 292, Laws of 1961 and to chapter 83.24 RCW.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. Section 1. There is added to chapter 292, Laws of 1961 and to chapter 83.24 RCW a new section to read as follows:

There shall be allowable as deductions from the gross value of the entire property of the estate in determining the amount of tax without administration as provided for in RCW 83.24.010, the local and state taxes due from the decedent prior to his death; a reasonable sum for funeral expenses, monument or crypt; the cost of appraisement made for purposes of determining the inheritance tax, the amount of said deduction as to each appraisement not to exceed one-tenth of one percent of the gross value of the assets appraised; reasonable attorney's fees; and all debts owing by the decedent at the time of his death; and no other sum, but said debts shall not be deducted unless at the time of decedent's death the amount was justly due, that no payments had been made thereon, and that there were no offsets to the same.

> Passed the Senate February 15, 1972. Passed the House February 12, 1972. Approved by the Governor February 21, 1972. Filed in Office of Secretary of State February 21, 1972.