Section 8 is intended to provide relief primarily for taxpayers such as farmers who have no business and occupation tax liability against which inventory taxes may be credited. As enacted, however, the language of this section is so broadened by certain items as to extend far beyond the farmer and original producer, and would permit an exemption from tax to be passed on to the manufacturing, wholesaling, and retail levels. In addition, agricultural product retailers, wholesalers, and manufacturers who presently are exempted from business and occupation tax liability would receive an additional credit against their remaining inventory tax liability. I have determined to veto the items in section 8 which unduly broaden its effect and strongly urge the Legislature to refine even further the remaining language which still provides potential loopholes for tax exemptions and double benefits not intended by the drafters of the bill. I would specifically suggest that the Legislature refer to the very restrictive agricultural exemptions enacted in RCW 82.04.330.

With the foregoing exceptions, the remainder of House Bill No. 1304 is approved.

CHAPTER 170
[Substitute House Bill No. 94]
PUBLIC EMPLOYMENT COMPETITIVE EXAMINATIONS—VETERANS' PREFERENCE

AN ACT Relating to veterans; providing veterans with certain public employment preferences; and amending section 1, chapter 189, Laws of 1945 as last amended by section 2, chapter 269, Laws of 1969 ex. sess. and RCW 41.04.010.

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

Section 1. Section 1, chapter 189, Laws of 1945 as last amended by section 2, chapter 269, Laws of 1969 ex. sess. and RCW 41.04.010 are each amended to read as follows:

In all competitive examinations, unless otherwise provided herein, to determine the qualifications of applicants for public offices, positions or employment, the state, and all of its political subdivisions and all municipal corporations, shall give a preference status to all veterans as defined in RCW 41.04.005, by adding to the passing mark, grade or rating only, based upon a possible rating of one hundred points as perfect a percentage in accordance with the following:

(1) Ten percent to a veteran who is not receiving any veterans retirement payments and said percentage shall be utilized in said veteran's ((first)) competitive examination ((only)) and not in any promotional examination until one of such examinations results in said veteran's first appointment; PROVIDED, That said percentage shall not be utilized in any promotional examination:
(2) Five percent to a veteran who is receiving any veterans retirement payments and said percentage shall be utilized in said veteran's (first) competitive examination only and not in any promotional examination until one of such examinations results in said veteran's first appointment: PROVIDED. That said percentage shall not be utilized in any promotional examination:

(3) Five percent to a veteran who, after having previously received employment with the state or any of its political subdivisions or municipal corporations, shall be called, or recalled, to active military service for a period of one year, or more, during any period of war, for his first promotional examination only, upon compliance with RCW 73.16.035 as it now exists or may hereafter be amended;

(4) There shall be no examination preferences other than those which have been specifically provided for above and all preferences above specified in (1), (2) and (3) must be claimed by a veteran within ((five)) eight years of the date of his release from active service.

Passed the House January 31, 1974.
Passed the Senate April 19, 1974.
Approved by the Governor May 5, 1974.
Filed in Office of Secretary of State May 5, 1974.

CHAPTER 171
[House Bill No. 1183]
EMERGENCY SERVICES

AN ACT Relating to emergency services; amending section 2, chapter 24, Laws of 1971 and RCW 28A.24.172; amending section 35A.38.010, chapter 119, Laws of 1967 ex. sess. and RCW 35A.38.010; amending section 3, chapter 252, Laws of 1969 ex. sess. and RCW 36.32.440; amending section 3, chapter 178, Laws of 1951 as last amended by section 1, chapter 203, Laws of 1967 and RCW 38.52.010; amending section 2, chapter 178, Laws of 1951 as last amended by section 2, chapter 203, Laws of 1967 and RCW 38.52.020; amending section 5, chapter 178, Laws of 1951 and RCW 38.52.040; amending section 6, chapter 178, Laws of 1951 and RCW 38.52.050; amending section 7, chapter 178, Laws of 1951 and RCW 38.52.060; amending section 8, chapter 178, Laws of 1951 and RCW 38.52.070; amending section 9, chapter 178, Laws of 1951 and RCW 38.52.080; amending section 10, chapter 178, Laws of 1951 and RCW 38.52.090; amending section 12, chapter 178, Laws of 1951 and RCW 38.52.100; amending section 13, chapter 178, Laws of 1951 as