for payments from the supplemental pension fund as prescribed in ((RCW 51.32-:070)) this title. At least once annually, the director shall cause an audit to be made of all pension funds administered by the department to insure that proper crediting of funds has been made, and further to direct transfers between the funds for any interfund loans which may have been made in the preceding year and not fully reimbursed.

Sec. 18. Section 51.52.070, chapter 23, Laws of 1961 and RCW 51.52.070 are each amended to read as follows:

The notice of appeal to the board shall set forth in full detail the grounds upon which the person appealing considers such order, decision, or award is unjust or unlawful, and shall include every issue to be considered by the board, and it must contain a detailed statement of facts upon which such workman, beneficiary, employer, or other person relies in support thereof. The workman, beneficiary, employer, or other person shall be deemed to have waived all objections or irregularities concerning the matter on which such appeal is taken other than those specifically set forth in such notice of appeal or appearing in the records of the department. The department shall promptly transmit its original record, or a legible copy thereof produced by mechanical, photographic, or electronic means, in such matter to the board.

<u>NEW SECTION.</u> Sec. 19. The following acts or parts of acts are each repealed:

(1) Section 51.32.005, chapter 23, Laws of 1961, section 2, chapter 77, Laws of 1969 ex. sess. and RCW 51.32.005; and

(2) Section 51.32.070, chapter 23, Laws of 1961, section 1, chapter 108, Laws of 1961, section 1, chapter 166, Laws of 1965 ex. sess., section 9, chapter 289, Laws of 1971 ex. sess., section 2, chapter 147, Laws of 1973, section 97, chapter 154, Laws of 1973 1st ex. sess. and RCW 51.32.070.

<u>NEW SECTION.</u> Sec. 20. This 1975 amendatory act shall take effect on July 1, 1975.

Passed the House March 31, 1975. Passed the Senate June 3, 1975. Approved by the Governor June 26, 1975. Filed in Office of Secretary of State June 27, 1975.

CHAPTER 225 [House Bill No. 350] LOCAL EXCISE TAX ON LODGINGS—CREDITS, PREEMPTIONS

AN ACT Relating to public recreation, sports, culture and convention centers; amending section 11, chapter 236, Laws of 1967 as last amended by section 5, chapter 34, Laws of 1973 2nd ex. sess. and RCW 67.28.180; creating new sections; and declaring an emergency.

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

Section 1. Section 11, chapter 236, Laws of 1967 as last amended by section 5, chapter 34, Laws of 1973 2nd ex. sess. and RCW 67.28.180 are each amended to read as follows:

(1) Subject to the conditions set forth in subsection (2) of this section, the legislative body of any county((, and of)) or any city, is authorized to levy and collect((;)) a special excise tax of not to exceed two percent on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property: PROVIDED, That it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or to enjoy the same.

(2) Any levy authorized by this section shall be subject to the following:

(a) Any county ordinance or resolution adopted pursuant to this chapter shall contain, in addition to all other provisions required to conform to this chapter, a provision allowing a credit against the county tax for the full amount of any city tax imposed pursuant to this chapter upon the same taxable event;

(b) In the event that any county has levied the tax authorized by this section and has, prior to effective date of this 1975 amendatory act, either pledged the tax revenues for payment of principal and interest on city revenue or general obligation bonds authorized and issued pursuant to RCW 67.28.150 through 67.28.160 or has authorized and issued revenue or general obligation bonds pursuant to the provisions of RCW 67.28.150 through 67.28.160, such county shall be exempt from the provisions of subsection (a), so long as, and to the extent that the tax revenues are pledged for payment of principal and interest on bonds issued pursuant to the provisions of 67.28.150 through 67.28.160. No city within such county may levy the tax authorized by this section so long as said county is so exempt; PROVIDED, That in the event that any city in such county has levied the tax authorized by this section and has, prior to the effective date of this 1975 amendatory act, authorized and issued revenue or general obligation bonds pursuant to the provisions of RCW 67.28.150 through 67.28.160, such city may levy the tax so long as and to the extent that the tax revenues are pledged for payment of principal and interest on bonds issued pursuant to the provisions of 67.28.150 through 67.28.160.

<u>NEW SECTION.</u> Sec. 2. There is added to chapter 236, Laws of 1967 and to chapter 67.28 RCW a new section to read as follows:

Any resolution or ordinance, enacted prior to the effective date of this 1975 amendatory act, shall be deemed to be invalid from and after the effective date of this 1975 amendatory act to the extent said resolution or ordinance is in conflict with subsection (2) of RCW 67.28.180, as now or hereafter amended.

<u>NEW SECTION.</u> Sec. 3. If any provision of this 1975 amendatory 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.

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<u>NEW SECTION.</u> Sec. 4. This 1975 amendatory 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 June 3, 1975. Passed the Senate May 30, 1975. Approved by the Governor June 26, 1975. Filed in Office of Secretary of State June 27, 1975.

CHAPTER 226

[Substitute House Bill No. 413] PUBLIC SCHOOLS—SEX EQUALITY

AN ACT Relating to education; creating new sections; adding new sections to chapter 223, Laws of 1969 ex. sess. and to Title 28A RCW as a new chapter thereof; and providing penalties.

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

<u>NEW SECTION.</u> Section 1. Inequality in the educational opportunities afforded women and girls at all levels of the public schools in Washington state is a breach of Article XXXI, section 1, Amendment 61, of the Washington state Constitution, requiring equal treatment of all citizens regardless of sex. This violation of rights has had a deleterious effect on the individuals affected and on society. Recognizing the benefit to our state and nation of equal educational opportunities for all students, discrimination on the basis of sex for any student in grades K-12 of the Washington public schools is prohibited.

NEW SECTION. Sec. 2. The superintendent of public instruction shall develop regulations and guidelines to eliminate sex discrimination as it applies to public school employment, counseling and guidance services to students, recreational and athletic activities for students, access to course offerings, and in textbooks and instructional materials used by students.

(1) Specifically with respect to public school employment, all schools shall be required to:

(a) Maintain credential requirements for all personnel without regard to sex;

(b) Make no differentiation in pay scale on the basis of sex;

(c) Assign school duties without regard to sex except where such assignment would involve duty in areas or situations, such as but not limited to a shower room, where persons might be disrobed.

(d) Provide the same opportunities for advancement to males and females; and

(e) Make no difference in conditions of employment including, but not limited to, hiring practices, leaves of absence, hours of employment, and assignment of, or pay for, instructional and noninstructional duties, on the basis of sex.

(2) Specifically with respect to counseling and guidance services for students, they shall be made available to all students equally. All certificated personnel shall be required to stress access to all career and vocational opportunities to students without regard to sex.

(3) Specifically with respect to recreational and athletic activities, they shall be offered to all students without regard to sex. Schools may provide separate teams for each sex. Schools which provide the following shall do so with no disparities