

(a) Increased or decreased the amount of the funds or deposit, or presented an appropriate record for the crediting of interest or dividends; or

(b) Corresponded in writing with the financial organization concerning the funds or deposit; or

(c) Otherwise indicated an interest in the funds or deposit as evidenced by a memorandum on file with the financial organization.

(3) Any sum payable on checks certified in this state or on written instruments issued in this state on which a banking or financial organization or business association is directly liable, including, by way of illustration but not of limitation, certificates of deposit, drafts, and traveler's checks, that, with the exception of traveler's checks, has been outstanding for more than twelve years from the date it was payable, or from the date of its issuance if payable on demand, or, in the case of traveler's checks, that has been outstanding for more than fifteen years from the date of issuance, unless the owner has within twelve years, or within fifteen years in the case of traveler's checks, corresponded in writing with the banking or financial organization or business association concerning it, or otherwise indicated an interest as evidenced by a memorandum on file with the banking or financial organization.

Passed the House January 31, 1976.

Passed the Senate February 13, 1976.

Approved by the Governor February 27, 1976.

Filed in Office of Secretary of State February 27, 1976.

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## CHAPTER 60

[House Bill No. 1244]

### CORNEAL TRANSPLANTATION

AN ACT Relating to human remains; adding new sections to chapter 68.08 RCW; and declaring an emergency.

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

NEW SECTION. Section 1. There is added to chapter 68.08 RCW a new section to read as follows:

In any case where a patient is in need of corneal tissue for a transplantation, the county coroner, or county medical examiner or designee, may provide corneal tissue, from decedents under his/her jurisdiction, upon the request of an eye bank approved and authorized to make such requests by the secretary of the department of social and health services, subject to the following conditions:

(1) Ready identification of the decedent is impossible, or

(2) A reasonable effort to obtain such consent as is required under RCW 68.08.510 is made, within the time period during which corneal tissue is a viable transplant, and no objection by the next of kin is known, and

(3) Removal of the cornea for transplantation will not interfere with the subsequent course of an investigation or autopsy or alter the post mortem facial appearance of the decedent.

NEW SECTION. Sec. 2. There is added to chapter 68.08 RCW a new section to read as follows:

In any subsequent civil action in which the next of kin of a decedent contends that he/she affirmatively informed the county coroner or medical examiner or designee of his/her objection to removal of corneal tissue from the decedent, it shall be presumed that the county coroner or medical examiner acted in good faith and without knowledge of the objection.

**NEW SECTION.** Sec. 3. 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 January 26, 1976.

Passed the Senate February 13, 1976.

Approved by the Governor February 27, 1976.

Filed in Office of Secretary of State February 27, 1976.

## CHAPTER 61

[House Bill No. 971]

### LEASEHOLD EXCISE TAX

AN ACT Relating to revenue and taxation; amending section 84.40.175, chapter 15, Laws of 1961 and RCW 84.40.175; adding a new section to chapter 15, Laws of 1961 and to chapter 84.36 RCW; adding a new chapter to chapter 15, Laws of 1961 and to Title 82 RCW; repealing section 2, chapter 187, Laws of 1973 1st ex. sess. and RCW 82.29.010; repealing section 3, chapter 187, Laws of 1973 1st ex. sess. and RCW 82.29.020; repealing section 4, chapter 187, Laws of 1973 1st ex. sess. and RCW 82.29.030; repealing section 5, chapter 187, Laws of 1973 1st ex. sess. and RCW 82.29.040; repealing section 6, chapter 187, Laws of 1973 1st ex. sess. and RCW 82.29.050; repealing section 7, chapter 187, Laws of 1973 1st ex. sess. and RCW 82.29.060; repealing section 8, chapter 187, Laws of 1973 1st ex. sess. and RCW 82.29.070; repealing section 9, chapter 187, Laws of 1973 1st ex. sess. and RCW 82.29.080; repealing section 10, chapter 198, Laws of 1973 1st ex. sess. and RCW 82.29.090; repealing section 11, chapter 198, Laws of 1973 1st ex. sess. and RCW 84.36.450; repealing section 14, chapter 187, Laws of 1973 1st ex. sess. and RCW 84.36.455; repealing section 15, chapter 187, Laws of 1973 1st ex. sess. and RCW 84.36.460; prescribing effective dates; making an appropriation; and declaring an emergency.

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

**NEW SECTION.** Section 1. The legislature hereby recognizes that properties of the state of Washington, counties, school districts, and other municipal corporations are exempted by Article 7, section 1 of the state Constitution from property tax obligations, but that private lessees of such public properties receive substantial benefits from governmental services provided by units of government.

The legislature further recognizes that a uniform method of taxation should apply to such leasehold interests in publicly owned property.

The legislature finds that lessees of publicly owned property are entitled to those same governmental services and does hereby provide for a leasehold excise tax to fairly compensate governmental units for services rendered to such lessees of publicly owned property.

**NEW SECTION.** Sec. 2. As used in this chapter the following terms shall be defined as follows, unless the context otherwise requires:

(1) "Leasehold interest" shall mean an interest in publicly owned real or personal property which exists by virtue of any lease, permit, license, or any other agreement, written or verbal, between the public owner of the property and a person who would not be exempt from property taxes if that person owned the