## CHAPTER XLIV.

[S. B. No. 275.]

## RELATING TO PAYMENT OF TAXES DUE IN 1893 AND 1894.

An Acr relating to penalty and interest on state, county and municipal taxes which became due and payable in the years 1893 and 1894, and declaring an emergency.

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

Section 1. All of the penalty and accrued interest Remission shall be remitted on all delinquent state, county and municipal taxes which became due and payable in the years 1893 and 1894, and which shall be paid on or before the first day of July, 1895, and the proper officer shall receive the net amount of such taxes in full satisfaction thereof.

- SEC. 2. All of the penalty and one-half of the accrued Conditional remission interest shall be remitted on all delinquent state, county of penalties and interest. and municipal taxes which became due and payable in the years 1893 and 1894, and which shall be paid after the first day of July, 1895, and on or before the first day of December, 1895, and the proper officer shall receive in full satisfaction of such taxes the net amount thereof together with interest thereon at the rate of ten per cent. per annum from the date when the same became delinquent to the date of payment.
- SEC. 3. One-half of the penalty and two-fifths of the Further accrued interest shall be remitted on all delinquent state, remission. county and municipal taxes which became due and payable in the years 1893 and 1894, and which shall remain unpaid after the first day of December, 1895, and the proper officer shall receive in full satisfaction of such taxes, the net amount thereof, together with a penalty of two and one-half per cent. thereon, and together with interest thereon at the rate of twelve per cent. per annum from the date when the same became delinquent to the date of payment.

SEC. 4. The delinquent tax lists shall be published dur-Tax lists, when published. ing the month of April, 1896, and where any contracts have been made for the publication of delinquent tax lists prior to such date under existing laws, said contracts shall be

extended to cover the publication herein required to be made.

SEC. 5. That, whereas, great financial stringency exists and many citizens are unable to pay their taxes with the large penalty and interest accrued thereon under the existing laws, an emergency is declared to exist, and this act shall take effect and be in force immediately.

Passed the senate March 5, 1895. Passed the house March 6, 1895. Approved March 8, 1895.

## CHAPTER XLV.

[H. B. No. 573.]

## RELATING TO DAIRY PRODUCTS.

An Act regulating the manufacture of dairy produce, to prevent deception or fraud in the sale of the same or imitations thereof, providing for the appointment of a dairy commissioner and defining his duties, creating a state board of dairy commissioners and defining their duties, imposing certain duties upon the chemists of state institutions, providing penalties for violations of this law, making an appropriation, and declaring an emergency.

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

Section 1. It shall be unlawful for any person to sell or offer for sale, or furnish or deliver to any creamery, cheese factory, corporation, person or persons whatsoever, as pure, wholesome and unskimmed, any unmerchantable, adulterated, skimmed, impure or unwholesome milk.

Unmerchantable milk, how determined. SEC. 2. In all prosecutions or other proceeding under this or any other law of this state relating to the sale or furnishing of milk, if it shall be proven that the milk sold or offered for sale or furnished or delivered, or had in possession with intent to sell or offer for sale, or to furnish or deliver as aforesaid, as pure, wholesome or unskimmed milk contain less than three per centum of pure butter fat when subjected to chemical analysis or other satisfactory test, or that it had been diluted or any part of its cream