road, or part thereof, which has heretofore been, or may hereafter be authorized, which remains unopen for public use for a space of five years after the order is made or authority granted for opening the same, shall be, and the abandoned. when. same is hereby vacated, and the authority for building the same barred by lapse of time: Provided, however, That the provisions of this section shall not apply to any highway, street, alley or other public place dedicated as such in any plat, whether the land included in said plat be within or without the limits of any incorporated city or town, nor to any land conveyed by deed to the state or to any town, city or county for roads, streets, alleys or other public places."

SEC. 2. An emergency exists and this act shall take Emergency. effect immediately.

Passed by the Senate March 6, 1909. Passed by the House March 10, 1909. Approved March 12, 1909.

CHAPTER 91.

[S. B. 345.]

RELATING TO THE DUTIES OF THE STATE BOARD OF TAX COMMISSIONERS.

AN ACT requiring the State Board of Tax Commissioners to take charge of and superintend the enforcement of "An act relating to the sale of intoxicating liquors, fixing the state license fee, and providing a punishment for the violation thereof," approved March 15, 1907.

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

Section 1. The State Board of Tax Commissioners Tax commissioners shall have the power and it shall be their duty to take enforce the enforce of the charge of and superintend the enforcement of "An act L. '07. relating to the sale of intoxicating liquors, fixing the state license fee, and providing a punishment for the violation thereof," approved March 15, 1907.

Passed by the Senate March 10, 1909. Passed by the House March 10, 1909. Approved March 13, 1909.