

sary, be, and the same is hereby appropriated from the permanent highway fund for completing work already under contract and for new contracts on and the maintenance of permanent highways.

Emergency.

SEC. 2. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately.

Passed the House February 3, 1919.

Passed the Senate February 6, 1919.

Approved by the Governor February 14, 1919.

CHAPTER 29.

[H. B. 79.]

AMENDING INHERITANCE TAX LAW.

AN ACT relating to the taxation of inheritances and amending section 9195 of Remington & Ballinger's Annotated Codes and Statutes of Washington.

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

SECTION 1. That Section 9195 of Rem. & Bal. Code, be and the same is hereby amended to read as follows:

Statements
to be filed,
contents.

Section 9195. Upon the filing of any petition for letters of administration or for the probate of any will, the petitioner shall file with the clerk of the court a statement in such form as the state tax commissioner may prescribe, which statement shall contain a list of heirs, legatees or devisees of said estate, if known, and the relationship which each bears to the decedent, together with a statement of the location, nature and probable value of the entire estate, and an estimate of the amount or value of each distributive share, the residence and date of death of decedent, and shall state whether such deceased died

testate or intestate, and the clerk of the court shall not accept such petition for filing unless the same is accompanied by such statement. The clerk of the court shall immediately forward such statement to the state tax commissioner.

Passed the House January 30, 1919.

Passed the Senate February 6, 1919.

Approved by the Governor February 14, 1919.

CHAPTER 30.

[H. B. 40.]

DISPOSITION OF FINES UNDER LIQUOR PROHIBITION LAW.

AN ACT providing for the disposition of fines and forfeitures for violations of the provisions of Initiative Measure No. 3, enacted by the people November 3, 1914, as amended, amending section 4606 of Remington & Ballinger's Annotated Codes and Statutes of Washington, and declaring that this act shall take effect immediately.

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

SECTION 1. That section 4606 of Rem. & Bal. Code be amended to read as follows:

Section 4606. Except as otherwise provided by law, all sums of money derived from fines imposed for violation of orders of injunction, mandamus and other like writs, or for contempt of court, and the net proceeds of all fines collected within the several counties of the state for breach of the penal laws, and all funds arising from the sale of lost goods and estrays, and from penalties and forfeitures, shall be paid in cash by the person collecting the same, within twenty days after the collection, to the county treasurer of the county in which the same have accrued, and shall be by him transmitted to the state treas-

Fines and moneys credited to current state school fund.