further appropriation thereof. A statement of all receipts and expenditures by the director shall be made in his annual report.

SEC. 34. Every person who shall violate or knowingly aid or abet the violation of any provision of this act, and every person who fails to perform any act which it is made his duty to perform herein shall be guilty of a gross misdemeanor.

SEC. 35. If any section or part of a section of this act shall, for any cause, be held unconstitutional, such holding shall not affect the rest of this act or any other section hereof.

SEC. 36. When the Director of Agriculture shall have been appointed and qualified and shall assume and exercise the duties of his office, all powers and duties herein conferred and imposed upon the Director of Farm Marketing shall be transferred to the office of the Director of Agriculture and be assumed and exercised by the incumbent thereof.

Passed the Senate February 28, 1921. Passed the House March 7, 1921.

Approved by the Governor March 19, 1921.

CHAPTER 122.

[H. B. 147.]

INTOXICATING LIQUORS.

An Act relating to intoxicating liquors, and amending sections 3193, 3194, Pierce's Code.

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

SECTION 1. That section 3193 Pierce's Code (Laws 1917 p. 46) be amended to read as follows:

Section 3193. Every person convicted of a violation of the provision of this act, for which the pun-

Partjal validity.

Violations

of act.

Exercise of directors' powers and duties.

Penalties for violations. ishment is not specifically prescribed, shall be punished by a fine of not more than two hundred and fifty dollars or by imprisonment in the county jail for not more than ninety days or by both such fine and imprisonment.

Every person convicted of the sale, barter or exchange of intoxicating liquor or of the keeping or transporting of any such liquor with intent to sell, barter or exchange the same shall be punished by a fine of not less than \$250 nor more than \$500 and by imprisonment in the county jail for not less than sixty days nor more than six months. Every person convicted a second time of the sale, barter or exchange of intoxicating liquor or of the keeping or transporting of any such liquor with intent to sell, barter, or exchange the same shall be punished by a fine of not less than \$500 nor more than \$1,000, and by imprisonment in the county jail for not less than four months nor more than one year.

Every person convicted of the manufacture of intoxicating liquor for the purpose of sale, barter or exchange thereof shall be punished by a fine of not less than \$500 nor more than \$1,000, and by imprisonment in the county jail for not less than ninety days nor more than six months. Every person convicted a second time of the manufacture of intoxicating liquor for the purpose of sale, barter or exchange thereof shall be punished by a fine of not less than \$1,000 nor more than \$2,000, and by imprisonment in the county jail for not less than six months nor more than one year.

The provisions and penalties of this section are ^{Scope.} independent of those of Sec. 3179h of Pierce's Washington Code relating to the offenses of "jointist" and "bootlegger" which shall remain in full force and effect.

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Every justice of the peace shall have jurisdiction to hear and determine any offense in this section prescribed and to impose any punishment in this section provided except in cases where previous conviction under this section is charged.

Passed the House March 4, 1921.

Passed the Senate March 8, 1921.

Approved by the Governor March 19, 1921.

CHAPTER 123.

[H. B. 73.]

INDEBTEDNESS OF TAXING DISTRICTS.

AN ACT relating to the computation of the indebtedness of taxing districts and amending section 5401 Pierce's Code, and declaring that this act shall take effect immediately.

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

SECTION 1. That section 5401 Pierce's Code be amended to read as follows:

Section 5401. Whenever it shall be necessary to compute the indebtedness of a taxing district for bonding or any other indetbedness purposes, taxes levied for the current year and cash on hand received for the purpose of carrying on the business of such taxing district for such current year shall be considered as an asset only as against indebtednes incurred during such current year which is payable from such taxes or cash on hand: *Provided*, however, That all taxes levied for the payment of bonds, warrants or other public debts of such taxing district, shall be deemed a competent and sufficient asset of the taxing district to be considered in calculating the constitutional debt limit or the debt limit prescribed by this act for any taxing district: *Provided*, That

How computed.