ing five hundred (\$500.00) dollars to any one person, in any one year. Any corporation, society, order, or voluntary association organized under the provisions of this section shall file with the Insurance Department a copy of all its rates and policy forms, which rates and policy forms must be approved by the said Insurance Department before becoming effective; and all such rates and forms shall be observed by said society until amended rates or forms shall have been filed with and approved by the said Insurance Department.

Passed the Senate February 11, 1921. Passed the House March 2, 1921. Approved by the Governor March 10, 1921.

CHAPTER 63.

[S. B. 192.]

FISHERIES CODE.

AN ACT relating to fisheries, fishing licenses and excise taxes on fish, and amending sections 51 and 52 of chapter 31 of the Laws of 1915, and further amending said chapter 31 of the Laws of 1915 by adding thereto a new section to be known as section 51a, and declaring that this act shall take effect March 31st. 1921.

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

SECTION 1. That section 51 of chapter 31 of the laws of 1915 be amended to read as follows:

Section 51. Licenses herein required shall be Issue of issued to any qualified person, firm or corporation, by the director of licenses or his duly authorized deputy upon the receipt of a lawful application therefor, upon a blank to be furnished for that purpose accompanied by the receipt of the state treasurer for the required fee, and the director of licenses

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shall cause to be endorsed on such application the number of the license issued and the date of issue, and transmit the application to the director of fisheries and game. All applications for licenses shall be filed with the state treasurer accompanied by the proper fees, which shall be respectively as follows:

Fees enumerated. For each pound net or fish trap license for taking salmon at both ends, on Puget Sound, one hundred dollars (\$100.00);

For each pound net or fish trap license for taking salmon on Puget Sound, fifty dollars (\$50.00);

For each first-class pound net or fish trap license for taking salmon on the Columbia river, twentyfive dollars (\$25.00);

For each second-class pound net or fish trap license, fifteen dollars (\$15.00);

(A first-class trap is hereby defined to be a trap on the Columbia river that during the preceding season caught fish of the value of one thousand dollars or more, and a second-class trap, a trap on the Columbia river that caught during the preceding season fish of the value of less than one thousand dollars (\$1,000.00).

For each pound net or fish trap license for the taking of salmon in Willapa and Grays Harbor, fifteen dollars (\$15.00);

For each brush weir license for the taking of smelt and herring, twenty-five dollars (\$25.00);

For each stationary fish wheel license for the taking of salmon, thirty-five dollars (\$35.00);

For each scow fish wheel license for the taking of salmon, twenty-five dollars (\$25.00);

For each purse seine license, twenty-seven and fifty one hundredths dollars (\$27.50);

For each gill net license for the taking of salmon the net to be not over 750 feet long, seven and fifty one-hundredths dollars (\$7.50), and for each additional lineal foot in length one cent (1c). (All gill net licenses issued by the State of Oregon shall be valid in the concurrent waters of the Columbia river in this state. The director of licenses when issuing gill net licenses for the Columbia river district shall furnish to the fisheries department of Oregon the names of all licensees and the numbers of their licenses.)

For each reef net, five dollars (\$5.00);

For each drag seine license, three cents per lineal foot;

For each set net license for the taking of salmon, three and seventy-five one-hundredths dollars (\$3.75).

For each dip bag net license for the taking of smelt or herring, one dollar (\$1.00);

(Any person may use a jigger in the taking of smelt or herring for the use of himself and family without any license therefor.)

For each smelt drag bag net on Puget Sound not exceeding forty feet in length, one dollar (\$1.00); and each additional foot, three cents per lineal foot;

For each license for beam trawl, ten dollars (\$10.00);

For each license to fish with hook and line for commercial purposes two dollars (\$2.00);

(A hook and line license as herein provided for, when used in salt water, or in the Columbia river, shall permit of the use of not more than six (6) lines to which may be attached a total of twelve (12) hooks, and all to be operated from a single boat or other floating appliance; when used in fresh water, shall consist of a single hook attached to a single line, held in the hand.)

For each set line license, one dollar (\$1.00);

(Not more than one hundred hooks shall be attached to any one set line.)

The licenses issued by the director of licenses for the appliances hereinbefore mentioned shall specify the district wherein the license is to be used and no license for one district shall be used in another.

For each license to take crabs, one dollar (\$1.00);

For each license to take clams and mussels, one dollar (\$1.00);

For each license to take oysters from the state reserves for seed purposes under regulations to be promulgated annually by the director of fisheries and game, five dollars (\$5.00);

For each person, firm or corporation engaged in the business of buying and selling, packing and preserving, or otherwise dealing in trout or other food fish obtained from private hatcheries of this state, two and fifty one-hundredths dollars (\$2.50);

For each restaurant or hotel keeper serving to guests trout or other food fish obtained from private hatcheries in this state, one dollar (\$1.00);

For each private trout hatchery, twenty-five dollars (\$25.00);

For each codfish canning or curing establishment, five dollars (\$5.00);

For each establishment for the manufacture of fertilizer, oil meal, or other by-products from fish, twenty-five dollars (\$25.00);

For each person, firm or corporation buying, selling or otherwise dealing in halibut as wholesaler or as a broker, five dollars (\$5.00);

For each retail fish dealer, a license fee of one dollar (\$1.00);

(A retail dealer is hereby defined to be a person who sells fish directly to the consumer, whether or not he is the taker or catcher of the fish. A license to take fish in the State of Washington shall not be deemed to give the right to sell the same at retail without a retail license.) Ch. 63.]

For each fish broker and each wholesale dealer in fish and shell fish, except halibut, ten dollars (\$10.00);

For each person engaged in freezing, salting, smoking, kippering, preserving fish in ice or otherwise, ten dollars (\$10.00);

For each person engaged as a buyer of food fish for any person, firm or corporation, one dollar (\$1.00);

(No buyers' license shall be issued except to the person, firm or corporation engaging the services of said buyer, application for which shall be made upon blanks to be furnished by the director of licenses.

A person engaged as a buyer of food fish for others is hereby defined to be a person who is engaged as the representative of a person, firm or corporation licensed as a canner, curer, freezer, wholesale fish dealer or broker under the laws of the State of Washington.

Any person, firm or corporation holding a license under this act as a canner, curer, freezer, wholesale dealer, retail dealer, broker, or their buyers, is hereby authorized to purchase fish.

On the Columbia river, where it forms the boundary between the states of Washington and Oregon, a fisherman, licensed under the laws of the State of Washington, may dispose of his catch to a person, firm or corporation, other than those licensed to buy fish under the laws of the State of Washington: *Provided*, That he reports the number of fish, species stated separately, so disposed of, and pays to the treasurer of the State of Washington the catch and other taxes provided by this act.)

For each person, firm or corporation not licensed by the State of Washington as canners, wholesale dealers, freezers or curers using scows, boats, or other water craft in the buying of fish on the Columbia river, for each scow, boat or other water craft, a license fee of fifty dollars (\$50.00);

(Such licensee of said scow, boat or other water craft shall give a bond to the State of Washington in the amount fixed by the director of fisheries and game conditioned for the payment to the State of Washington of catch taxes for the fish which he may purchase from the owner, operator, or agent of appliances, licensed by the State of Washington.)

For each person, firm or corporation engaged in canning or preserving salmon or other food fish in the State of Washington, twenty-five dollars (\$25.00);

For each person, firm or corporation engaged in canning or preserving shell fish in the State of Washington, fifteen dollars (\$15.00);

(For the purpose of this act a case of fish is defined to consist of forty-eight (48) one pound cans, bottles, or their equivalent in weight.)

No person, firm or corporation shall engage in business as a canner, wholesale fish dealer or retail fish dealer, or fish broker, or engage in the business of freezing, salting, smoking, kippering, preserving fish in ice or otherwise, without first having procured a license as required by this act.

SEC. 2. That said chapter 31 of the laws of 1915 is hereby further amended by adding thereto a new section to be known as section 51a, to read as follows:

Payments in addition to license fees.

Section 51a. There shall be paid to the treasurer of the State of Washington, for the salmon and other food and shell fish taken from its waters or from those over which it has jurisdiction, by the person, firm or corporation catching or taking the same, and for the salmon and other food fish taken in the waters of the Pacific Ocean off the western territorial limits of the State of Washington, by the person bringing the same into the State of Washington, the sums herein mentioned, which shall be in Ch. 63.]

addition to the licenses and other fees provided by this act:

For each Chinook salmon caught in the Columbia river district between the 1st day of January and the 26th day of August, both dates inclusive, eleven cents (11c);

For each Chinook salmon caught in the Columbia river district from the 27th day of August to the 31st day of December, both dates inclusive, three and one-quarter cents $(3\frac{1}{4}c)$;

For each Chinook salmon caught in Grays Harbor or Willapa Harbor district, four cents (4c);

For each Chinook salmon caught in Puget Sound district, seven and one-half cents $(7\frac{1}{2}c)$;

For each dog or chum salmon caught, four-fifths of a cent (4/5c);

For each humpback salmon caught, three-fourths of a cent $(\frac{3}{4}c)$;

For each silver salmon caught, one and one-half cent $(1\frac{1}{2}c)$;

For each sockeye salmon caught, two cents (2c);

For each steelhead salmon caught, four and one-third cents (41/3c);

For each 100 pounds or fraction thereof of razor clams at the rate of eleven cents (11c) per 100 pounds;

For all clams and mussels of all varieties other than razor, at the rate of nine cents (9c) per 100 pounds;

For all crabs at the rate of six and one-half cents $(6\frac{1}{2}c)$ per dozen;

For all shrimp at the rate of fifty-four cents (54c) per 100 pounds;

For all sea bass, at the rate of twenty-six cents (26c) per 100 pounds;

For all carp at the rate of two and one-half cents $(2\frac{1}{2}c)$ per 100 pounds;

For all black cod at the rate of twenty-two cents (22c) per 1.00 pounds;

For all ling cod at the rate of thirteen cents (13c) per 100 pounds;

For all rock cod at the rate of thirty cents (30c) per 100 pounds;

For all cod fish, other than black, ling and rock, at the rate of nine cents (9c) per 100 pounds;

For all devil fish at the rate of twenty-six cents (26c) per 100 pounds;

For all dog fish at the rate of forty-three cents (43c) per ton;

For all flounders, at the rate of nine cents (9c) per 100 pounds;

For all halibut, at the rate of forty-three cents (43c) per 100 pounds;

For all herring, at the rate of four and one-half cents (4½c) per 100 pounds;

For all mackerel, at the rate of twenty-two cents (22c) per 100 pounds;

For all salt water perch, at the rate of twentysix cents (26c) per 100 pounds;

For all red snapper, at the rate of nine cents (9c) per 100 pounds;

For all sable fish, at the rate of twenty-six cents (26c) per 100 pounds;

For all sand-dabs, at the rate of thirty-nine cents (39c) per 100 pounds;

For all shad, at the rate of ten cents (10c) per 100 pounds;

For all skates, at the rate of nine cents (9c) per 100 pounds;

For all smelt caught in the Columbia river district, at the rate of three and one-half cents $(3\frac{1}{2}c)$ per 100 pounds;

For all smelt caught in the Puget Sound district, at the rate of fifteen cents (15c) per 100 pounds; For all sole, at the rate of thirteen cents (13c) per 100 pounds;

For each sturgeon caught in the Columbia river district, seventeen cents (17c);

For each sturgeon caught in Puget Sound, Grays Harbor or Willapa Harbor district, twenty-six cents (26c);

For all Dolly Varden trout, at the rate of fiftyfive cents (55c) per 100 pounds;

For all food fish other than those listed, and all fish which may hereafter be classified as food fish by the board of fisheries, at the rate of ten cents (10c) per 100 pounds.

Payment of the foregoing tax for each and every fish taken or caught shall be made by the person taking or catching the fish unless the fish are sold to some licensed canner, wholesale fish dealer, broker, or person engaged in freezing, salting, smoking, kippering, or otherwise preserving fish, or unless the fish be sold to some other person, firm or corporation who is required under the laws of the State of Washington to be licensed in order to purchase fish in said state, and who by the terms of this act is made liable to the State of Washington for the payment of the catch taxes by this act provided. Payment shall be made for the fish caught or taken during the preceding four months, on March 31st, July 31st, and November 30th of each year.

In case such fish are sold, by the taker or catcher, to a canner, wholesale dealer, broker, or curer of fish, then and in that case the canner, wholesale dealer, broker, or curer of fish purchasing the same is hereby required to pay said catch tax to the state at the time of making the report of fish purchased during the four months' period preceding March 31, July 31, and November 30 of each year.

It shall be prima facie evidence that fish were caught within the waters of the state when disposed of within the state by a person operating an appliance licensed under the provisions of this act.

The purpose of this provision is to insure that any person taking any of the salmon or other food or shell fish from the waters of the State of Washington or those over which it has jurisdiction, or taking any salmon or other food fish from the waters of the Pacific Ocean off the western territorial limits of the State of Washington, shall pay to the state the catch tax by this act provided.

SEC. 3. That section 52 of chapter 31 of the laws of 1915 be amended to read as follows:

Section 52. Every licensee of a fishing appliance licensed by the terms of this act shall file a report with the state treasurer, under oath, on a blank to be furnished upon request by the director of fisheries and game, on the last day of March. July and November of each year, for the four months preceding the date on which the report is made, stating the number of salmon, species stated separately, the number of crabs, sturgeon, pounds of smelt, herring, shrimps, clams, shad, sea bass, carp, black, ling, rock and other cod fish; devil fish, dog-fish, flounders, halibut, mackerel, salt water perch, red snapper, sable fish, sand-dabs, skates, sole, Dolly Varden trout, and all other food fish, other than those listed, and all fish which may hereafter be classified as food fish by the board of fisheries, caught during the preceding four months' period together with the name of the person, firm or corporation to whom sold, the number and quantity delivered to each purchaser, and shall at the same time remit to the state treasurer the catch taxes, license charges and the additional fees required by this act and it shall be the duty of the state treasurer, upon receiving any such report, to endorse thereon his duplicate receipt for the taxes. charges and fees, if any, accompanying the report, and transmit the report to the director of fisheries

Licensee to make report. Ch. 63.]

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and game, and deposit the moneys received in the state treasury to the credit of the fisheries fund.

Every person receiving a license under the terms of this act must make report on dates specified, irrespective of whether or not any appliance was operated or fish caught during the four months preceding the date of the report.

No owner of any licensed fishing appliance, who has sold the fish caught under his license to any canner, wholesale dealer, broker, or to any person, firm or corporation engaged in freezing, salting, smoking, kippering, mild-curing, curing or otherwise preserving fish, who by the terms of this act are held responsible to the state for the collection of the catch taxes, need remit said taxes at the time of making his report, but remittance in payment of fish caught by said licensee shall be made by the canner, wholesale dealer, broker, or curer of fish to whom said licensee has sold his catch.

And every person, firm or corporation engaged in canning, preserving, salting, smoking, kippering, mild curing, curing, freezing, preserving in ice or otherwise, or in buying, selling, or otherwise dealing in food or shell fish caught within the waters of the state, or in those over which it has jurisdiction, as canners, fish brokers, wholesalers, or retailers, either as principal, agent or employee, shall on the same dates and for the same periods file reports with the state treasurer, stating the quantity in pounds of all fish canned, preserved or cured or handled, and all purchases and sales made during the preceding period for which the report is made, the varieties stated separately, together with the name of the person, persons, firms or corporations from whom purchased and the place from which the fish were taken and the appliances with which the same were taken, and at the same time shall remit to the state treas-

urer the catch taxes, license charges, and additional fees required by this act; and it shall be the duty of the state treasurer, upon receiving any such report, to indorse thereon his duplicate receipt for the taxes, charges and fees, if any, accompanying the report, and transmit the report to the director of fisheries and game, and deposit the moneys received in the state treasury to the credit of the fisheries fund.

Every person, firm or corporation engaging in business as a canner, wholesale fish dealer, fish broker, or in the business of freezing, salting, smoking, kippering, or preserving fish in ice or otherwise shall, at the time of procuring a license, execute to the State of Washington a bond in a sum to be fixed by the director of fisheries and game and subject to his approval, conditioned that at the times herein provided he will pay or cause to be paid to the state treasurer the catch taxes and other charges required to be paid by him as required by law; that he will file the reports required by this act with the state treasurer on March 31, July 31, and November 30 of each year, showing all salmon, species stated separately, other food and shell fish purchased by him, the name and license number of the person from whom purchased. and such other information as may be required by the director of fisheries and game, for ascertaining the amount owing or to be owing to the State of Washington for fish taken from the waters of the state and those over which the state has jurisdiction, and for fish taken in the Pacific Ocean off the western territorial limits of the State of Washington and brought into the State of Washington. The director of fisheries and game may require such other provisions to be inserted in said bond as may in his judgment be necessary in order to efficiently administer the laws and to enforce the collection of license fees, taxes and other charges.

Every person, firm or corporation engaged in any branch of the fishing industry, including ovsters. clams and shell fish and including any by-product thereof shall on or before the 31st day of March of each year report to the director of fisheries and game in writing upon blanks furnished upon request by the director of fisheries and game the amount of capital invested in the business, the quantity and · kind of equipment and the value thereof and where situated, the value of the product handled, the number of employees and the wages paid during the preceding year; and any person, firm or corporation who shall fail to make the reports in this paragraph provided and at the same time make payment of the amounts of money due to the state shall be guilty of a gross misdemeanor and the amounts owing by any such persons for license charges and additional charges shall become and constitute a first lien upon the fishing appliances of any such person and also a lien on the real and personal property of the person owing such sum or sums, from and after a notice of such lien on behalf of the state shall have been filed in the office of the county auditor in which the person owing such amount or amounts shall reside; the notice of lien to be filed by the director of fisheries and game shall be sufficient if it shall state the amount for which the lien is claimed and the person owing same. Every person, firm or corporation owning or operating codfish canning or curing establishments or owning or operating establishments for the manufacture of fertilizer, oil, meal or other byproduct from fish or engaged in the buying, selling or dealing in halibut at wholesale or as a broker, shall make reports to the director of fisheries and game at the times and for the periods in this section provided, stating the quantity of fish with the species bought or sold or handled with the names of the persons from whom purchased and the waters from which taken, and also the quantity and value of all fish or fish by-products handled by them.

SEC. 4. This act is necessary for the support of the state government and its existing public institutions, and shall take effect March 31, 1921.

Passed the Senate February 28, 1921. Passed the House March 2, 1921. Approved by the Governor March 10, 1921.

CHAPTER 64.

[H. B. 61.]

PROTECTION AGAINST FOREST FIRES.

An Act relating to state forests, authorizing the State board of forest commissioners to correct errors in forest protection assessments on the county tax rolls, requiring the state forester to furnish surety bond and amending sections 2580 and 2582 of Pierce's Code, and amending chapter 105 of the Laws of 1917, by adding a new section to be known and designated as section 8.

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

SECTION 1. That section 2580 Pierce's Code (Laws 1917, chapter 105, section 2), be amended to read as follows:

Section 2580. If any owner or owners of forest land shall neglect or fail to provide adequate fire protection therefor as required by section one of this act, then the state forester, under direction from the state board of forest commissioners, shall provide such protection therefor at a cost not to exceed five (5) cents an acre per annum. Any amounts paid or contracted to be paid by the state forester for this purpose shall be a lien upon the property patrolled and protected and, unless reimbursed by the owner within ten days after October first of the year in

Protection provided by state forester.

Emergency clause.