

assessment, and to re-levy and collect the taxes thereon as of the year that said void tax or portion of tax was levied, in the same manner, and with the same effect as though no part of said void tax had ever been levied or assessed upon said property: *Provided*, That such tax as re-assessed and re-levied shall be figured and determined at the same tax-rate as such erroneous tax was or should have been figured and determined, and in paying the tax so re-assessed and re-levied the tax payer shall be credited with the amount of any taxes paid upon property re-taxed for the year or years for which the re-assessment is made.

Re-levy and collection following year.

Re-assessment and re-levy computed at same tax rate as erroneous tax.

Credit for taxes paid.

SEC. 2. That section 108, chapter 130, Laws Extraordinary Session of 1925, is hereby repealed.

§108. ch. 130,
L. Ex. Sess.
1925.

SEC. 3. 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 7, 1927.

Passed the Senate March 9, 1927.

Approved by the Governor March 19, 1927.

CHAPTER 291.

[S. H. B. 225.]

GAME CODE: LICENSE TO KILL ELK.

AN ACT relating to game animals, providing for the issuance of special licenses for the killing of elk in certain localities and the disposition of license fees.

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

SECTION 1. It shall be lawful for any citizen of the State of Washington having first procured a special annual license therefor, issued by the game commission, of any county lying east of the summit of the Cascade mountains and north and west of the

Special annual license to kill elk.

See § 57.
ch. 178, L.
Ex. Sess.
1925.

Columbia river, and south of the Wenatchee range of mountains, and paying therefor a fee of five dollars, to kill one elk in such counties, and in any county lying south of the Snake river, one antlered male elk, between the 20th day of October and the first day of November, in the years 1927 and 1928.

Disposition
of license
fees.

One-half of the fees collected under the provisions of this act shall be paid into the county game fund of the county in which the license is issued, and the other one-half into the state game fund.

Passed the House March 3, 1927.

Passed the Senate March 8, 1927.

Approved by the Governor March 19, 1927.

CHAPTER 292.

[H. B. 239.]

PROTECTION OF TREES, PLANTS, ETC.

AN ACT to protect forest, agricultural, horticultural, ornamental and floral trees, shrubs and plants, and the products thereof in the State of Washington, from the ravages of diseases and insects and animal or weed pests injurious thereto or destructive thereof; to prevent the introduction into this state or the spread within this state of such diseases and insect and animal or weed pests; and providing penalties for violation thereof, and repealing Chapter 105 of the Session Laws of 1921.

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

Authority
for protec-
tion.

SECTION 1. The forest, agricultural, horticultural, ornamental and floral trees, shrubs, and plants in the State of Washington, and the products thereof shall be preserved and protected from the ravages of diseases, insects, and animal and weed pests injurious thereto and destructive thereof.

SEC. 2. The director of agriculture by and with the approval of the governor may after investigation establish, maintain and enforce such obligatory