\$2.00 or less.

3% rebate.

the rate of ten per cent per annum shall be charged upon such unpaid taxes from the date of delinquency until paid: Provided, however, When the total amount of tax payable by one person is two dollars or less, then all of such taxes shall be due and pavable to the treasurer as aforesaid on or before the thirty-first day of May in each year, after which they shall become delinquent, and interest at the rate of ten per cent per annum shall be charged upon such unpaid taxes from the date of delinquency until paid: Provided, further, There shall be an allowance of three per cent rebate to all payers of taxes who shall pay the taxes on real property in one payment and in full on or before the fifteenth day of March next prior to the date of delinquency. All rebates allowed under this section shall be charged to the county current expense fund and all collections from penalties and interest on delinquent taxes shall be credited to the current expense fund.

Passed the House March 6, 1931. Passed the Senate March 10, 1931. Approved by the Governor March 20, 1931.

CHAPTER 114.

[H. B. 373.]

FRATERNAL BENEFIT SOCIETIES.

An Act relating to insurance; providing for and regulating the application of insurance laws with respect to fraternal benefit societies; and amending Sections 235 and 211 of Chapter 49 of the Laws of 1911.

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

Amends § 235, ch. 49, Laws 1911; § 7288, Rem. Comp. Stat. Section 1. That section 235 of chapter 49 of the Laws of 1911 (section 7288 of Remington's Compiled Statutes) be amended to read as follows:

Section 235. Nothing contained in this act shall be construed to affect or apply to grand or subordi-

nate lodges of Masons, Odd Fellows, or Knights of Lodges, societies Pythias, exclusive of the insurance department of exempted. the Supreme Lodge of Knights of Pythias, and the Junior Order of United American Mechanics. exclusive of the beneficiary degree or insurance branch of the National Council Junior Order United American Mechanics, or societies which admit to membership only persons engaged in one or more hazardous occupations in the same or similar lines of business, nor to similar societies which do not issue insurance certificates, nor to any association of local lodges of a society now doing business in this state which provides death benefits not exceeding three hundred dollars to any one person, or disability benefits not exceeding three hundred dollars in any one year to any one person, or both, nor to any contracts of reinsurance business on such plan in this state, nor to domestic societies which limit their membership to the employees of a particular city or town, designated firm, business house or corporation, nor to domestic lodges, orders, or associations of a purely religious, charitable, and benevolent description, which do not provide for a death benefit of more than one hundred dollars, or for disability benefits of more than one hundred and fifty dollars to any one person in any one year: Provided. always. That any such domestic order or society which has more than five hundred members, and provides for death or disability benefits, and any such domestic lodge, order, or society which issues to any person a certificate providing for the payment of benefits, shall not be exempt by the provisions of this section, but shall comply with all the requirements of this article. The commissioner may require from Information any society such information as will enable him to commisdetermine whether such society is exempt from the provisions of this article.

No society, which is exempt by the provisions of this section from the requirement of this article Compensation for new members. shall give or allow or promise to give or allow, to any person any compensation for procuring new members.

Death and disability benefits.

Any fraternal benefit society, heretofore organized and incorporated and operating within the definition set forth in sections two hundred six, two hundred seven, and two hundred eight of this act, providing for benefits in case of death or disability resulting solely from accidents, but which does not obligate itself to pay death or sick benefits, may be licensed under the provisions of this act, and shall have all the privileges and shall be subject to all the provisions and regulations of this article, except that the provisions of this article requiring medical examinations, valuations of benefit certificates, and that the certificate shall specify the amount of benefits, shall not apply to such society.

Amends § 211, ch. 49, Laws 1911; § 7264, Rem. Comp. Stat. Sec. 2. That section 211 of chapter 49 of the Laws of 1911 (section 7264 of Remington's Compiled Statutes) be amended to read as follows:

Benefits payable to whom.

The payment of death benefits Section 211. shall be confined to wife, husband, relative by blood to the fourth degree ascending or descending, fatherin-law, mother-in-law, son-in-law, daughter-in-law, step-father, step-mother, step-children, children by legal adoption, or to a person or persons dependent upon the member, but in case the member or applicant has no wife or husband, or natural or adopted child, the member or applicant, may with the consent of the society, make his or her estate the beneficiary: Provided. That if after the issuance of the original certificate the member shall become dependent upon a home maintained by the society for the dependent members or upon a subordinate lodge or society of the order of which he is a member, or upon an incorporated charitable institution, he shall have the privilege with the consent of the society, of making such home, lodge, society or institution his bene-

Change.

ficiary. Within the above restrictions each member Designation shall have the right to designate his beneficiary, and, from time to time, have the same changed in accordance with the laws, rules, or regulations of the society, and no beneficiary shall have or obtain any vested interest in the said benefit until the same has become due and payable upon the death of the said member: Provided, That any society may, by its laws, limit the scope of beneficiaries within the above classes.

Passed the House March 11, 1931. Passed the Senate March 10, 1931. Approved by the Governor March 20, 1931.

CHAPTER 115.

[H. B. 382.]

STATE TEACHERS' RETIREMENT FUND.

An Act providing for the management of the State Teachers' Retirement Fund by amending Sections 1, 9, 10, 11, 12, 16, 17, 18, 23 and 24 of Chapter 187 of the Session Laws of 1923, (Sections 5020-1, 5020-9, 5020-10, 5020-11, 5020-12, 5020-16, 5020-17, 5020-18, 5020-23, and 5020-24 of Remington's Compiled Statutes of Washington) and amending Chapter 187 of the Laws of 1923, (Section 5020 of Remington's Compiled Statutes of Washington) by adding new sections, to be known as Sections 18-A and 28-A, respectively.

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

Section 1. That section 1 of chapter 187 of the Amends § 1, ch. 187, Laws of 1923 (section 5020-1 of Remington's Com-Laws 1923; § 5020-1, piled Statutes of Washington) be amended to read Rem. Comp. as follows:

Section 1. The word "teacher" wherever used Definitions. in this act shall be held and construed to mean and include any person regularly employed as teacher. "Teacher." instructor, principal, supervisor, state, county or city superintendent, in the public schools of this