

CHAPTER 124.

[H. B. 109.]

INHERITANCE TAXES; EXEMPTIONS.

AN ACT relating to the taxation of inheritances, and amending
Section 1 of Chapter 93 of the Laws of 1905.

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

Amends § 1,
ch. 93, Laws
of 1905; § 1,
ch. 51, Laws
of 1921;
§ 11218, Rem.
Comp. Stat.

SECTION 1. That section 1 of chapter 93 of the
Laws of 1905, as amended by section 1 of chapter 51
of the Laws of 1921 (section 11218 of Remington's
Compiled Statutes) be amended to read as follows:

Charitable
purposes,
exempted.

Section 1. All bequests and devises of property
within this state when the same are for one of the
following charitable purposes, namely, the relief of
the aged, indigent and poor people, maintenance of
sick or maimed, the support or education of orphans
or indigent children, and all bequests and devises
heretofore made to the State of Washington or to
any county, city, school district or other municipal
corporation therein for eleemosynary, charitable,
educational or philanthropic purposes, and all be-
quests and devises made to, or for the use of, schools
and colleges in the state, and to, or for the use of,
any non-sectarian organization, or association, or-
ganized and conducted in this state primarily and
chiefly for religious purposes, where such school,
college or non-sectarian organization or association
is supported in whole or in part by gifts, endow-
ments or charity, the entire income of which said
school or college, or non-sectarian organization or
association, after paying the expenses thereof, is de-
voted to the purposes of such institution and which
is open to all persons upon equal terms, shall be
exempt from the payment of any inheritance tax and
any property in this state which has been devised
or bequeathed for such purposes and upon which a

state inheritance tax is claimed or is owing is hereby declared to be exempt from the payment of such tax.

Passed the House February 19, 1931.

Passed the Senate March 4, 1931.

Approved by the Governor March 21, 1931.

CHAPTER 125.

[H. B. 218.]

MATTRESSES.

AN ACT relating to public health and sanitation, defining mattresses, regulating the making, remaking and sale thereof, prohibiting the use of insanitary or unhealthy materials therein, providing for the proper labeling thereof, and for penalties for the violation thereof.

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

SECTION 1. The term "mattress" as used herein shall be construed to mean any quilted pad, comforter, mattress, mattress pad, hammock pad, bunk quilt, settees, couches, day beds, davenport and overstuffed chairs, cushion or pillow stuffed or filled with wool, hair, cotton, cotton lintens, kapok, feathers or other soft material capable of use for sleeping or reclining purposes.

Term defined.

SEC. 2. No person, firm or corporation, by himself or by his agents, servants or employees shall employ and/or use in the making, remaking and/or renovating of any mattress any material of any kind that has been used in or has formed a part of any mattress used in or about any public or private hospital or institution for the treatment of persons suffering from disease or for or about any person having any infectious or contagious disease; or any material known as "shoddy", or material made in whole or in part from old or worn clothing, carpets and/or other fabrics or material previously used; or

Use of material prohibited.

Hospitals.

Shoddy material.