

SEC. 5. From and after May 1, 1947, all warrants drawn on the Cheney Normal School Fund and not presented for payment, shall be paid from the Eastern College Fund, and it shall be the duty of the State Treasurer, and he is directed, to pay such warrants, when presented, from the Eastern College Fund.

Warrants to be paid from new fund.

SEC. 6. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect April 1, 1947.

Emergency.

Passed the House February 3, 1947.

Passed the Senate February 11, 1947.

Approved by the Governor February 13, 1947.

CHAPTER 21.

[H. B. 28.]

LIABILITY OF EXECUTORS, ADMINISTRATORS OR TRUSTEES FOR INHERITANCE TAXES.

AN Act relating to the liability of executors, administrators, or trustees for inheritance taxes, and amending section 107n, chapter 180, Laws of 1935, as enacted by section 3, chapter 202, Laws of 1939, dividing into separate sections section 107, chapter 180, Laws of 1935 (sec. 11202-1, Rem. Rev. Stat.; sec. 974-113, PPC).

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

SECTION 1. Section 107n, chapter 180, Laws of 1935, as enacted by section 3, chapter 202, Laws of 1939, dividing into separate sections section 107, chapter 180, Laws of 1935 (sec. 11202-1, Rem. Rev. Stat.; sec. 974-113, PPC) is amended to read as follows:

Section 107n. An executor, administrator or trustee shall not be discharged from liability for such inheritance tax, nor shall a decree of distribu-

Receipt, waiver, or proof of provision for payment to be filed.

tion be entered, nor said estate, nor any part of said estate, be distributed until a receipt signed by the State Treasurer showing that the inheritance tax is paid, or written waiver executed by the supervisor showing that the estate is not subject to inheritance tax, or written acknowledgment by the supervisor that provision for payment of the tax has been made to his satisfaction, is filed with the Clerk of the Court, or the court having jurisdiction over such estate shall have determined as herein provided that such estate is not liable to pay an inheritance tax.

Applies to pending cases.

SEC. 2. The provisions of this title shall apply to all inheritance tax cases pending at the time this act takes effect.

Passed the House January 30, 1947.

Passed the Senate February 10, 1947.

Approved by the Governor February 13, 1947.

CHAPTER 22.

[H. B. 52.]

BUDGETS OF PUBLIC LIBRARIES.

AN ACT relating to the budgets of public libraries.

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

Budgets of rural county library districts.

SECTION 1. The trustees of any rural county library district or any intercounty rural library district may include in the annual budget of such district an item for the accumulation during such year of a specified sum of money to be expended in a future year for the acquisition, enlargement or improvement of real or personal property for library purposes.

Passed the House February 4, 1947.

Passed the Senate February 11, 1947.

Approved by the Governor February 13, 1947