

Special educational and training programs provided by the state and the school districts thereof for children temporarily or permanently retarded in normal educational processes by reason of physical or mental handicap, or by reason of social or emotional maladjustment, or by reason of other handicap may be extended to include children of pre-school age. School districts which extend such special programs, as provided in this section, shall be entitled to apportionments from state and county school funds, as provided by law for regular school attendance and educational units, and to allocations from state funds made available for such special services, for handicapped children three or more years of age who are given such special services.

Extension of programs to include children of pre-school age.

Aid to extending districts.

[Am. Rem. Supp. 1949, § 4901-3.]

Passed the House February 19, 1951.

Passed the Senate March 6, 1951.

Approved by the Governor March 13, 1951.

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## CHAPTER 93.

[ H. B. 312. ]

### REVENUE STAMPS ON BEER.

AN ACT relating to intoxicating liquor and to revenue stamps on beer; and amending section 66.24.300, R.C.W.

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

SECTION 1. Section 66.24.300, R.C.W., as derived from section 2, chapter 217, Laws of 1937, is amended to read as follows:

Amendment.

(a) The board may make refunds for all stamp taxes paid on beer exported from the state for use outside the state, and also for tax stamps destroyed prior to the consummation of any sale of beer within the state, or for unused stamps returned to the board.

Refund for stamp taxes on beer.

Waiver of use of stamps.  
Bond may be required if other collection means used.  
Failure to pay tax.

(b) The board may waive the use of revenue stamps in the collection of the tax on beer. If the tax is not collected by means of stamps, the board may require filing with the board of a bond to be approved by it, in such amount as the board may fix, securing the payment of the tax. If any licensee fails to pay the tax when due, the board may forthwith suspend or cancel his license until all taxes are paid.

[Am. Rem. Supp. § 7306-24b.]

Passed the House February 27, 1951.

Passed the Senate March 6, 1951.

Approved by the Governor March 13, 1951.

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CHAPTER 94.

[ H. B. 351. ]

EMINENT DOMAIN BY COMMON CARRIERS OF OIL AND GAS.

AN ACT granting the right of eminent domain to certain corporate common carriers of oil and gas, repealing section 81.88.010, R.C.W., and amending section 81.88.020, R.C.W.

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

Repealing clause.

SECTION 1. Section 81.88.010, R.C.W., derived from section 1, chapter 132 of the Laws of 1915, is hereby repealed.

[Rep. R.R.S. § 9964.]

Amendment.

SEC. 2. Section 81.88.020, R.C.W., derived from section 2, chapter 132 of the Laws of 1915, is hereby amended to read as follows:

Common carriers of petroleum products; subject to regulation by public service commission.

All corporations having for one of their principal purposes the construction, maintenance and operation of pipe lines and appurtenances for the conveyance and transportation as common carriers of oils, gas, gasoline and other petroleum products shall be subject to control and regulation by the public ser-