

CHAPTER 27.

[ H. B. 36. ]

ANNEXATION OF WATER, SEWER, OR FIRE PROTECTION DISTRICT TERRITORY TO CITIES AND TOWNS.

AN ACT pertaining to annexation to cities and towns of territory which includes all or part of a water, sewer or fire protection district; providing that a city and town may contract with such water, sewer or fire protection district for the continuation of all powers, rights, duties and authority of such districts notwithstanding such annexation, amending section 35.13.250, R.C.W., and declaring an emergency.

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

SECTION 1. Section 35.13.250, R.C.W., as derived from section 4, chapter 248, Laws of 1951 is amended to read as follows: Amendment.

Notwithstanding the provisions of this act, the city may, through its legislative authority authorize a contract with the district, with respect to rights, duties and obligations of the city and the district as to ownership or property, services, assets, liabilities and debts and any other questions arising out of the annexation, which contract may also make provisions for services by the district and use of its facilities or real estate within the city, and which contract may also provide that for such time as the contract may provide such district may continue to exercise all rights, privileges, powers and functions of such district provided by law as if there had been no annexation, including but not by way of limitation the right to levy and collect special assessments, adopt and carry out the provisions of a comprehensive plan, or amendments thereto, for a system of improvements, and issue and sell revenue and general obligation bonds. City may contract with district notwithstanding act.  
  
May provide for continued exercise of powers by district.

SEC. 2. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing Emergency.

public institutions, and shall take effect immediately.

Passed the House August 31, 1951.

Passed the Senate September 1, 1951.

Approved by the Governor September 10, 1951.

CHAPTER 28.

[ S. B. 22. ]

REVENUE AND TAXATION.

AN ACT relating to revenue and taxation; adding to and amending title 82, R.C.W., and declaring an emergency.

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

SECTION 1. There is added to chapter 82.04, R.C.W., as derived from title II, chapter 180, Laws of 1935, as amended, a new section to read as follows:

Business and occupation tax; surtax.

From and after the first day of November, 1951, until the thirtieth day of April, 1953, there is levied and shall be collected from every person for the act or privilege of engaging in business activities, as a part of the tax imposed by this chapter and as a temporary increase thereof, a surtax in the amount of twenty per cent of the tax payable under this chapter.

SEC. 2. There is added to chapter 82.16, R.C.W., as derived from title V, chapter 180, Laws of 1935, as amended, a new section to read as follows:

Public utility tax; surtax.

From and after the first day of November, 1951, until the thirtieth day of April, 1953, there is levied and shall be collected from every person for the act or privilege of engaging within this state in one or more of the businesses named in section 82.16.020, R.C.W., as a part of the tax imposed by this chapter and as a temporary increase thereof, a surtax in the