CHAPTER 11.

[H.B.29.]

INHERITANCE TAX—FEDERAL CIVIL SERVICE RETIREMENT ACT ANNUITIES.

AN ACT relating to revenue and taxation; and adding a new section to chapter 15, Laws of 1961, and chapter 83.20 RCW.

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

New section.

SECTION 1. There is added to chapter 15, Laws of 1961, and to chapter 83.20 RCW a new section to read as follows:

Annuities as exempt from inheritance tax. Annuities acquired under the provisions of the federal Civil Service Retirement Act, chapter 30, Title 5, of the United States Code as now or hereafter amended, which shall pass to the beneficiaries of an annuitant, shall be exempt from inheritance tax.

Passed the House April 5, 1963.

Passed the Senate April 5, 1963.

Approved by the Governor April 16, 1963.

CHAPTER 12.

OUTDOOR RECREATIONAL FACILITIES—BONDS— CORPORATION FEES.

AN ACT providing funds for the development of outdoor recreational facilities in the state; authorizing the issuance and sale of state general obligation bonds; providing ways and means to pay said bonds; amending section 13, chapter 174, Laws of 1957 and RCW 43.31.620; amending section 14, chapter 152, Laws of 1961 and RCW 43.31.740; providing for the submission of this act to a vote of the people; and declaring an emergency.

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

SECTION 1. For the purpose of providing funds for the development of outdoor recreational facilities

Outdoor recreational facilities.