

Limit of  
expense.

to designate some proper authority, other than the one designated by law for the care of paupers and the custody of criminals, who shall cause to be interred at the expense of the county the body of any honorably discharged soldier, sailor or marine who served in the army or navy of the United States of America during the late civil war, or in the war with Mexico, or in any of the Indian wars that occurred in the State of Washington, or the Spanish American war and Philippine insurrection, and the wives or widows of such soldiers, sailors or marines when requested so to do by the commanding officer of any post of the Grand Army of the Republic or camp of the United Spanish War Veterans, or the relief committee of either said post or camp: *Provided, however,* That such interment shall not cost more than fifty dollars. If the deceased has relatives or friends who desire to conduct the burial of such deceased person, then upon request of said commander or relief committee the sum of fifty dollars shall be paid to said relatives or friends by the county upon due proof of death and burial of any person provided for by this section and proof of expenses incurred.

Passed the House February 15, 1917.

Passed the Senate February 28, 1917.

Approved by the Governor March 6, 1917.

---

## CHAPTER 43.

[H. B. 118.]

### TAXATION OF INHERITANCES.

AN ACT relating to inheritance taxation and amending section 9183 of Remington & Ballinger's Code.

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

SECTION 1. That section 9183 of Remington & Ballinger's Code be amended to read as follows:

Section 9183. The inheritance tax shall be imposed on all estates subject to the operation of this act at the following rate:

Rates of  
levy.

If passing to or for the use of a father, mother, husband, wife, lineal descendant, adopted child or lineal descendant of an adopted child, the tax shall be one per centum of any value not exceeding fifty thousand dollars; two per centum of any value in excess of fifty thousand dollars and not exceeding one hundred thousand dollars; three per centum of any value in excess of one hundred thousand dollars and not exceeding two hundred fifty thousand dollars; five per centum of any value in excess of two hundred fifty thousand dollars: *Provided, however,* That in the above cases, ten thousand dollars of the net value of any estate shall be exempt from such duty or tax.

Parents and  
lineal  
descendants.

If passing to or for the use of a sister, brother, uncle, aunt, nephew or niece, the tax shall be three per centum of any value not exceeding fifty thousand dollars; five per centum of any value in excess of fifty thousand dollars and not exceeding one hundred thousand dollars; seven per centum of any value in excess of one hundred thousand dollars and not exceeding two hundred fifty thousand dollars; nine per centum of any value in excess of two hundred fifty thousand dollars.

Collateral  
heirs within  
third degree.

If passing to or for the use of collateral heirs beyond the third degree of relationship or to strangers to the blood, the tax shall be six per centum of any value not exceeding fifty thousand dollars; nine per centum of any value in excess of fifty thousand dollars and not exceeding one hundred thousand dollars; twelve per centum of any value in excess of one hundred thousand dollars and not exceeding two hundred fifty thousand dollars; fifteen per centum of any value in excess of two hundred fifty thousand dollars.

Beyond  
third degree.

Passed the House February 5, 1917.

Passed the Senate February 28, 1917.

Approved by the Governor March 6, 1917.