

CHAPTER 13.

[H. B. 357.]

EXEMPTION FROM AD VALOREM TAXES.

AN ACT relating to taxation; exempting from ad valorem taxation all real and personal property owned and acquired by municipal corporations of adjoining states and used exclusively for airport purposes; and declaring that this act shall take effect immediately.

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

Property of municipalities of adjoining states used as airport exempt from ad valorem tax.

SECTION 1. All property, whether real or personal, belonging exclusively to any municipal corporation in an adjoining state legally empowered by the laws of such adjoining state to acquire and hold property within this state, and which property is used primarily for airport purposes and other facilities for landing, terminals, housing, repair and care of dirigibles, airplanes and seaplanes for the aerial transportation of persons, property or mail, or in the armed forces of the United States, and upon which property there is expended funds by the federal, county or state agencies, or upon which funds are allocated by the federal government agencies on national defense projects, is hereby exempted from ad valorem taxation.

Effective immediately

SEC. 2. This act is necessary for the immediate support of the state government and its existing institutions, and shall take effect immediately.

Passed the House February 19, 1941.

Passed the Senate February 21, 1941.

Approved by the Governor February 24, 1941.