

Repealing  
clause.

SEC. 16. That sections 6051 to 6058 inclusive of Rem. & Bal. Code are hereby repealed.

SEC. 17. This act shall take effect July 1, 1921.

Passed the Senate February 26, 1921.

Passed the House March 1, 1921.

Approved by the Governor March 21, 1921.

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## CHAPTER 174.

[S. B. 170.]

### POLL TAX.

AN ACT providing for the levy and collection of an annual poll or capitation tax, providing penalties, and declaring that this act shall take effect immediately.

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

Persons  
liable for.

SECTION 1. All persons of this state, over twenty-one (21) years of age and under fifty (50) years of age, except idiots, insane persons, and persons supported at public expense, shall annually pay a poll tax of five dollars (\$5.00), which shall be due and payable in money without any exemptions whatsoever, on or before the first day of May of each year, to the county treasurer of the county in which such person resides, who shall issue to such person a receipt therefor.

Listing of  
inhabitants  
and  
employers.

SEC. 2. It shall be the duty of the county assessor of each county of the state to annually, at the time of the assessment and listing of personal property for the purpose of taxation, as provided for by law, to list all inhabitants of the county liable to pay a poll tax and to compile and furnish to the county treasurer on or before the 30th day of April in each year, a list of all persons liable for the payment of

the poll tax as herein provided, together with the addresses of such persons. It shall be the duty of the industrial insurance department to furnish to the county treasurer of each county, on or before the 30th day of April of each year, a list of all employers within such county whose names appear upon the records of the industrial insurance department as contributors to the accident or other funds of said department.

SEC. 3. Any person, firm, corporation or company, or agent thereof, having in his or their employ persons liable to pay a poll tax as herein provided, shall, before making to any such person any payment of wages or salary after the first day of May of each year, require of such person satisfactory proof that he or she has paid the poll tax herein required, and, in the event that such proof is not furnished, such person, firm, corporation or company, or agent thereof, shall deduct from the wages or salary due and owing to each of such employees the sum of the poll tax for which such employee is then liable and to pay the same to the county treasurer, on behalf of such employee. Any person, firm, corporation or company, or agent thereof, failing to make any deductions herein provided for shall be liable for the payment of any poll tax not so deducted, together with interest and penalties; and the books, records or payrolls of any such employer shall always be open to inspection of any public officer, his agent or representative who is charged with any duty relating to the collection of the tax herein provided. If any employer or other person shall refuse to submit his books, records or payrolls for inspection by any proper officer, such officer may apply to a superior judge of the proper county for an order directing that he be allowed to make such inspection, and if any employer or other person shall

Employer to  
require proof  
of payment.

refuse to obey said order he shall be in contempt of court and shall be punished as in cases of contempt. Such person shall also be guilty of a misdemeanor.

Sheriff to  
collect after  
June first.

SEC. 4. It shall be the duty of the county treasurer of each county of the state to certify, on the first day of June of each year, to the sheriff of such county, a list of the names of all persons liable for the payment of the poll tax as herein provided who have not made such payment, and upon receipt of such list it shall be the duty of the sheriff to collect the poll tax from such persons and from any others liable therefor. Upon the neglect or refusal of any such person or persons to pay said poll tax the sheriff shall collect the same by seizure and sale of any property owned by such person or persons, and no property shall be exempt from seizure hereunder, and any such property seized shall be sold or caused to be sold by the sheriff after ten days' notice given, the same as in notices of sale under execution, to pay the said tax and the costs of seizure and sale.

Collections  
remitted to  
state  
treasurer.

SEC. 5. The various county treasurers shall on or before the first day of every month remit to the state treasurer four-fifths of all taxes collected under this act, and said taxes so remitted shall be deposited in the general fund and the county treasurers shall deposit the remaining one-fifth of said taxes collected in the current expense fund of their respective counties: *Provided*, That if the taxes collected under the provisions of section 8, chapter 1, Laws of the Extraordinary Session of the Legislature of 1920, shall prove insufficient to pay the interest and principal of the bonds issued under said act, then it shall be the duty of the Legislature to appropriate monies from the general fund to cover such deficiency in an amount not in excess of the monies transmitted to the general fund under this act.

SEC. 6. That said poll tax shall operate as a lien on all real and personal property of whatsoever kind which may be owned by or in which the said taxpayer may have an interest for the year he may owe the tax and such lien shall continue to exist thereon into whatever hands such property or interest may pass, and the county treasurer shall, on and after the first day of June of each year of which such tax shall be payable, enter such unpaid tax on the real property tax rolls of the county in the manner provided by law for the collection of personal taxes and thereafter such tax shall be collected in the same manner and subject to the same penalties as provided for in the case of general taxes.

Lien of tax.

SEC. 7. Before any person serving as a juror or as a witness in criminal or state cases shall receive the compensation to which he is entitled for his mileage and per diem, he shall exhibit to the clerk of the court and county auditor a receipt or other evidence of payment for the poll tax or taxes due by him, and upon failure to produce the receipt or other evidence of payment, the clerk of the court or other proper officer issuing the warrant for the mileage and per diem, shall issue a warrant for the amount due such witness less the poll tax due and shall issue a warrant for the amount so received for said poll tax to the treasurer of the county who shall collect the same; and the county treasurer shall give such person credit for the poll tax.

Court clerk to deduct tax, when.

SEC. 8. The state auditor shall prepare and have printed suitable forms of poll tax receipts with appropriate blank for name and year for which paid and date of payment, and on or before the 30th day of April of each year, shall furnish to the several county treasurers of the state blank receipts, countersigned with his *fac-simile* signature, sufficient for the use of the respective counties, taking their

Poll tax receipts.

receipt for the same. Each blank receipt for such poll tax shall be made in duplicate and numbered consecutively, the original to be delivered to the person paying said tax and the duplicate to be filed in book form in the office of the county treasurer.

Collection  
of tax.

SEC. 9. The county treasurer and sheriff may in the name of the county, where any poll tax is sought to be collected, invoke in the collection of such tax any process of civil procedure authorized by law. Public officers of this state shall render any service demanded by the county treasurer and county sheriff duly authorized by them, without charge or fee of any kind: *Provided*, That the county commissioners may allow in the case of public officers who receive their compensation by fees, such allowance chargeable as costs as provided by law.

Partial  
invalidity.

SEC. 10. If any section, subdivision, sentence or clause of this act is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this act.

Emergency.

SEC. 11. This act is necessary for the support of the state government, and its existing public institutions, and shall take effect immediately.

Passed the Senate February 26, 1921.

Passed the House March 8, 1921.

Approved by the Governor March 21, 1921.