

operation with Federal P. W. A. grant heretofore approved for said improvement.

Effective  
immediately.

SEC. 3. This act is necessary for the immediate support of existing public institutions and shall take effect immediately.

Passed the House January 16, 1939.

Passed the Senate February 1, 1939.

Approved by the Governor February 3, 1939.

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## CHAPTER 8.

[S. B. 17.]

### SHORE LANDS CONVEYED TO KING COUNTY.

AN ACT authorizing the conveyance of certain platted first class shore lands to King County for recreational purposes.

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

SECTION 1. The Commissioner of Public Lands of the State of Washington is hereby authorized and directed to certify in the manner now provided by law in other cases to the Governor for deed to King county in the State of Washington all of the following described shore lands, to-wit: Block I, Lake Washington Shore Lands as shown on the official plat thereof filed in the office of the Commissioner of Public Lands at Olympia, Washington, September 19, 1921.

Deed.

SEC. 2. The Governor is hereby authorized and directed to execute and the Secretary of State to attest a deed conveying to King county all of said shore lands.

SEC. 3. All of the shore lands described in section 1 of this act are hereby granted to King county, to be used for recreational purposes and in case the said King county shall attempt to use or permit the

use of said shore lands, or any portion thereof, for any other purposes, the same shall forthwith revert to the State of Washington without suit, action or other proceedings whatsoever or the judgment of any court forfeiting the same.

Passed the Senate January 30, 1939.

Passed the House January 27, 1939.

Approved by the Governor February 3, 1939.

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## CHAPTER 9.

[H. B. 87.]

### COMPENSATING TAX.

AN ACT relating to revenue and taxation, providing for the levy and collection of a tax or excise upon the use of tangible personal property, establishing rules of evidence, procedure, and off-sets, amending section 31, chapter 180 of the Session Laws of 1935, amending sections 31 and 35 of chapter 180 of the Session Laws of 1935 as amended by chapter 191, Session Laws of 1937, adding three new sections to chapter 180, Session Laws of 1935, and declaring an emergency.

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

SECTION 1. No implication is to be drawn from this act as to the construction to be placed on the several acts amended thereby.

SEC. 2. That section 31, chapter 180, Laws of 1935, and section 31, chapter 180, Laws of 1937 [1935], as amended by section 1, chapter 191, Laws of 1937, being section 8370-31, Remington's Revised Statutes, be and the same hereby is amended to read as follows:

Amends  
§ 8370-31  
Rem. Rev.  
Stat.

Section 31. There is hereby levied and there shall be collected from every person in this state a tax or excise for the privilege of using within this state any article of tangible personal property purchased at retail subsequent to April 30, 1935. Such

Purchases  
subsequent  
to April 30,  
1935.