

CHAPTER 199.

[H. B. 525.]

PAYMENTS IN LIEU OF TAXES FROM THE
UNITED STATES.

AN ACT providing for the reception, distribution and apportionment of any moneys received by the state from the United States or any of its agencies in lieu of property taxes.

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

Treasurer to receive lieu money from U. S.

SECTION 1. The State Treasurer is hereby authorized and directed to receive any moneys that may be paid to the state by the United States or any agency thereof in lieu of ad valorem property taxes, and to transfer the same to the respective County Treasurers in compliance with apportionments made by the State Tax Commission; and the State Treasurer shall immediately notify the Tax Commission of the receipt of any such payment.

Apportionment.

SEC. 2. Any such moneys so paid to the State Treasurer shall be apportioned to the state and to the taxing districts thereof that would be entitled to share in the property taxes in lieu of which such payments are made in the same proportion that the state and such taxing units would have shared in such property taxes if the same had been levied. The basis of apportionment shall be the same as that of property taxes first collectible in the year in which such lieu payment is made: *Provided*, That if any such lieu payment cannot be so apportioned the apportionment shall be made on such basis as the Tax Commission shall deem equitable and proper.

Proviso.

Commission to certify basis of apportionment.

SEC. 3. The Tax Commission may indicate either the exact apportionment to taxing units or it may direct in general terms that County Treasurers shall

apportion any such lieu payment in the manner provided in section 2 of this act. In either event the Tax Commission shall certify to the State Treasurer the basis of apportionment and the State Treasurer shall thereupon forthwith transmit any such lieu payment, together with a statement of the basis of apportionment, to the County Treasurer in accordance with such certification.

Payment to
County
Treasurer.

Passed the House March 8, 1941.

Passed the Senate March 12, 1941.

Approved by the Governor March 24, 1941.

CHAPTER 200.

[H. B. 621.]

ACT IN AID OF NATIONAL DEFENSE.

AN Act in aid of national defense, prescribing penalties for violations thereof, and declaring that this act shall take effect immediately.

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

SECTION 1. It is the intent of the Legislature of the State of Washington to cooperate with the Federal Government against any and all acts committed within the legislative jurisdiction of the state which might be or become detrimental to the Federal Government in any phase of its defense activities.

Intent.

SEC. 2. "Protective defense area" is hereby defined to include all area surrounding, adjacent to, or in the proximity of, buildings, grounds, reservations, yards, stations, docks, airports, landing fields, and similar places of military importance where there are national defense materials or activities which are under the control or supervision of or under contract to the United States, including private,

Protective
defense area:
defined.