

CHAPTER 224.

[H. B. 358.]

INHERITANCE TAX EXEMPTIONS.

AN ACT relating to revenue and taxation; providing for certain exemptions from taxes on estates, gifts, transfers in contemplation or to take effect upon death, legacies, inheritances, bequests, devises and successions applicable to property, whether held jointly or severally; amending section 11, chapter 202, Laws of 1939, as amended by section 1, chapter 197, Laws of 1941 (section 11218, Rem. Supp. 1941).

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

Amendments. SECTION 1. Section 11, chapter 202, Laws of 1939, as amended by section 1, chapter 197, Laws of 1941 (section 11218, Rem. Supp. 1941), is amended to read as follows:

Exemption
of tax for
charitable
gifts and
bequests.

Section 11. All gifts, bequests, devises and transfers of property situated within or under the jurisdiction of the State of Washington shall be exempt from the payment of any inheritance tax, when the same are for one of the following charitable purposes, namely, the relief of the aged, indigent and poor people, maintenance of sick or maimed, the support or education of orphans or indigent children, and all gifts, bequests, devises and transfers of property made to the State of Washington, or to any county, incorporated city or town or school district therein, or to any public park or playground within the State of Washington, whether municipal or otherwise, and all gifts, bequests, devises, and transfers made to any municipal corporation within the State of Washington for eleemosynary, charitable, educational or philanthropic purposes, and all gifts, bequests, devises and transfers made to schools and colleges in the state supported in whole or in part by gifts, endowments or charity, the entire income of which said school or college, after paying the expenses thereof, is devoted to the purposes of such institution and

Gifts or
property to
state or
subdivision.

which is open to all persons upon equal terms, devises, bequests, gifts, and donations made to veterans' organizations of national scope, such as United Spanish War Veterans, American Legion, Veterans of Foreign Wars, and Disabled American Veterans, and any organization of veterans of World War II which hereafter may be organized, and to camps, posts or other units of such organizations located in the State of Washington, and any property in this state which has been given, devised, bequeathed or transferred for such purposes, and upon which a state inheritance tax is claimed or is owing is hereby declared to be exempt from the payment for such tax: *Provided*, That all such gifts, bequests, devises and transfers be limited for use within the State of Washington: *Provided further*, That all such gifts, bequests, devises and transfers of property for such purposes which pass out of the State of Washington to a corporation, society, institution or association organized or existing under the laws of a territory or state of the United States (other than Washington) shall be exempt if at the date of decedent's death the said state or territory under the laws of which such corporation, society, institution or association was organized or existing did not impose a legacy of succession tax or a death tax of any character in respect of property transferred for such purposes to a corporation, society, institution or association organized or existing under the laws of this state, or if at the date of decedent's death the laws of the state or territory under which such corporation, society, institution or association organized or existing contained a reciprocal provision under which a transfer for such purpose to a corporation, society, institution or association organized or existing under the laws of another state or territory were exempted from legacy or succession taxes or death taxes of every character if such other state or territory allowed a similar exemption for such purpose to such a corporation,

Gifts to
veterans' or-
ganizations.

Proviso.

Reciprocity
to other
states.

Transfer upon refusal to other charitable purpose exempts tax.

society, institution or association organized or existing under the laws of another state or territory: *Provided further*, That if any person, corporation, association, institution or other beneficiary to whom any such gifts, bequests, devises and transfers of property for such purposes are made, shall not accept or receive the same or shall relinquish all right or claim thereto, and the donor, testator or transferor or other person who shall then become entitled thereto shall give, convey or transfer such property to or for any of the aforesaid purposes, within one year after the refusal of said person, corporation, association, institution, or other beneficiary to accept said bequest, then such property shall likewise be exempt from payment for such tax.

Passed the House March 5, 1943.

Passed the Senate March 10, 1943.

Approved by the Governor March 20, 1943.

CHAPTER 225.

[S. B. 87.]

AUTOMOBILE POOL.

AN ACT relating to state government; authorizing the establishment of a centralized transportation service for state appointive offices, boards, commissions, departments and institutions; prescribing the duties of the Director of Highways in connection therewith; providing how said transportation service shall be financed and declaring that this act shall take effect April 1, 1943.

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

Central transport service.

Automobile pool.

SECTION 1. The Director of Highways is hereby authorized to establish a centralized transportation service, hereinafter referred to as the "automobile pool," as a means of providing all appointive state offices, boards, commissions, departments and insti-