

CHAPTER 135.

[S. B. 51.]

EDUCATION—SPECIAL SERVICES FOR HANDICAPPED CHILDREN.

AN ACT relating to education; providing special services for handicapped children; and amending section 28.13.030, RCW.

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

SECTION 1. Section 28.13.030, RCW, as derived from section 4, chapter 120, Laws of 1943, is amended to read as follows: Amendment.

School district officers and teachers shall cooperate with the superintendent of public instruction and with the supervisor, and shall give such aid and special attention to handicapped children as their facilities will permit. School districts authorized to give special services to handicapped children.

School districts may severally or jointly purchase and own special aid equipment and materials, with the approval of the supervisor, and may pay for the same out of their general fund budgets. School districts may severally or jointly employ special teachers for special aid, with the approval of the supervisor, and may pay their salaries and compensation out of their general fund budgets. School districts may severally or jointly establish and operate residential schools for aid and special attention to handicapped children, with the approval of the supervisor, and may pay for the operation of such residential schools out of their general fund budgets. School districts may make agreements with other school districts for aid and special attention to handicapped children of their districts in the schools and special services of such other districts, with the approval of the supervisor, and may pay for the same out of their general fund budgets, and such payments may include the cost of board and room for such handicapped children while housed in such other Equipment.
Teachers.
Residential schools.
Agreements between districts.

Reimburse-
ment of
expenditures.

districts. Such expenditures may be partially or wholly reimbursed from funds appropriated for that purpose under rules and regulations established by the superintendent of public instruction.

Passed the Senate March 6, 1953.

Passed the House March 4, 1953.

Approved by the Governor March 17, 1953.

CHAPTER 136.

[S. B. 264.]

INHERITANCE TAX—ESTATES FOR LIFE—VESTED
REMAINDER.

AN ACT relating to inheritance tax and to the duties of the insurance commissioner; and amending section 83.16.020, RCW.

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

Amendment.

SECTION 1. Section 83.16.020, RCW, as derived from section 6, chapter 202, Laws of 1939, is amended to read as follows:

Annuities,
life estates,
and estates
for years
with vested
remainders.

When the estate of a deceased person is subject to an inheritance tax, and there is an annuity, life estate, or an estate for a term of years given to one or more persons and the remainder to another or others, the entire estate shall be appraised as other estates are required to be appraised by the laws of this state.

Valuation.

The value of the annuity, life or term estate shall be determined in accordance with the rules, methods, and standards of mortality and value that are set forth in tables to be furnished by the insurance commissioner of this state upon request of the tax commission based upon such mortality tables as is from time to time required by law for use by life insurance companies in this state in determining nonforfeiture values under ordinary life insurance policies, except that the rate of interest used in computing the pres-