

state or any political subdivision or taxing district thereof, may purchase from or accept the bids of persons or concerns offering such materials, supplies, goods, wares, merchandise or produce as are grown, produced, or manufactured in the State of Washington when the price or prices quoted for the same are not more than five per cent in excess of the lowest bid or prices quoted for the same commodities or articles grown, produced or manufactured elsewhere, quality and service considered.

Washington  
produced  
goods.

Passed the House February 4, 1933.

Passed the Senate February 15, 1933.

Approved by the Governor February 23, 1933.

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## CHAPTER 35.

[H. B. 68.]

### TAXATION: DUTIES OF COUNTY OFFICES.

AN ACT relating to taxation, regulating the assessment, levy and collection of taxes, providing for the adjustment of the state's portion of taxes which are cancelled or modified, and amending section 97 of chapter 130 of the Laws of 1925.

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

SECTION 1. That section 97 of chapter 130 of the Laws of 1925 (section 11097-97 of Remington's Compiled Statutes, 1927 Supplement) be amended to read as follows:

Amends §97,  
ch. 130, Laws  
of 1925.

Section 97. Immediately after the last day of each month, the county treasurer shall pay over to the state treasurer the amount collected by him and credited to the various state funds, but every such payment shall be subject to correction for error discovered upon the quarterly settlement next following. The county auditor shall at the same time ascertain and report to the state auditor by ordinary letter or other written memorandum, the

County  
treasurer to  
pay over  
monthly.

County  
auditor.

amounts due to the various state funds. If the same be not paid to the state treasurer before the tenth day of the month he shall then make a sight draft on the county treasurer for such amount. On the first Mondays of January, April, July and October, respectively, of each year, the county treasurer shall make full settlement with the county auditor of his receipts and collections for all purposes from the date of the last settlement up to and including the last day of the preceding month. The county auditor shall, on or before the fifteenth day of the month in which such settlement is made, notify the state auditor of the result of the quarterly settlement with the county treasurer, as above specified.

**Sight draft.** Should any county treasurer fail or refuse to honor such draft or make payment of the amount thereon (except in case of manifest error or other good and sufficient cause) he shall be guilty of nonfeasance in office and upon conviction thereof shall be punished according to law. Whenever any tax shall have been heretofore, or shall be hereafter, cancelled, reduced or modified in any final judicial proceeding; or whenever any tax shall have been heretofore, or shall be hereafter cancelled by sale of property to any irrigation district under foreclosure proceedings for delinquent irrigation district assessments; or whenever any contracts or leases on public lands shall have been heretofore, or shall be hereafter, cancelled and the tax thereon remains unpaid for a period of two years, the state auditor shall, upon receipt from the county auditor of a certified copy of such final judgment or decree cancelling, reducing or modifying taxes, or of a certificate from the county treasurer of such cancellation by sale to an irrigation district, or of a certificate from the commissioner of public lands and the county treasurer, of such cancellation of public land contracts or leases and non-payment of taxes

**Quarterly settlement of receipts.**

**County auditor.**

**Failure to honor draft.**

**Penalty.**

**Cancellation of tax.**

thereon, as the case may be, make corresponding entries and corrections on his records of the state's portion of such tax and shall notify the county auditor thereof who shall make like entries and corrections on his tax roll records: *And provided further*, That upon cancelling taxes deemed uncollectible, the county commissioners shall notify the county auditor of such action, whereupon the county auditor shall deduct on his records the amount of such uncollectible tax due the various state funds and shall immediately notify the state auditor of his action and of the reason therefor; which uncollectible tax shall not then nor thereafter be due or owing the various state funds and the necessary corrections shall be made by the county treasurer upon the quarterly settlement next following: *And provided further*, That the county treasurer shall make proper accounting to the county auditor of all sums collected as either advance tax or supplemental or omitted tax, whereupon the county auditor shall notify the state auditor of the amounts due the various state funds according to the levy used in extending such tax and those amounts shall immediately become due and owing to the various state funds, to be paid to the state treasurer in the same manner as taxes extended on the regular tax roll.

Uncollectible.

Change of records.

Accounting for collection of advance supplemental or omitted tax.

Passed the House February 16, 1933.

Passed the Senate February 15, 1933.

Approved by the Governor February 23, 1933.