

warrants, when presented, from the Central College Fund.

Emergency.

SEC. 6. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect April 1, 1947.

Passed the House February 3, 1947.

Passed the Senate February 11, 1947.

Approved by the Governor February 13, 1947.

CHAPTER 20.

[H. B. 16.]

CREATING AN EASTERN COLLEGE FUND.

AN ACT creating certain college funds; and providing for appropriations to be paid from certain other funds; and declaring an emergency.

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

New fund created.

SECTION 1. A new fund is created in the state treasury to be known as the Eastern College Fund.

Transfer of funds.

SEC. 2. All monies in the state treasury to the credit of the Cheney Normal School on May 1, 1947, and all monies thereafter paid into the state treasury for, or to the credit of, the Cheney Normal School Fund, shall be transferred to and placed in the Eastern College Fund.

Appropriations to be paid from new fund.

SEC. 3. From and after April 1, 1947, appropriations made by the Thirtieth Legislature from the Cheney Normal School Fund shall be paid out of monies in the Eastern College Fund.

Old fund abolished.

SEC. 4. From and after May 1, 1947, and after the transfer required by section 2 hereof, the Cheney Normal School Fund in the state treasury shall be and hereby is abolished.

SEC. 5. From and after May 1, 1947, all warrants drawn on the Cheney Normal School Fund and not presented for payment, shall be paid from the Eastern College Fund, and it shall be the duty of the State Treasurer, and he is directed, to pay such warrants, when presented, from the Eastern College Fund.

Warrants
to be paid
from new
fund.

SEC. 6. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect April 1, 1947.

Emergency.

Passed the House February 3, 1947.

Passed the Senate February 11, 1947.

Approved by the Governor February 13, 1947.

CHAPTER 21.

[H. B. 28.]

LIABILITY OF EXECUTORS, ADMINISTRATORS OR TRUSTEES FOR INHERITANCE TAXES.

AN Act relating to the liability of executors, administrators, or trustees for inheritance taxes, and amending section 107n, chapter 180, Laws of 1935, as enacted by section 3, chapter 202, Laws of 1939, dividing into separate sections section 107, chapter 180, Laws of 1935 (sec. 11202-1, Rem. Rev. Stat.; sec. 974-113, PPC).

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

SECTION 1. Section 107n, chapter 180, Laws of 1935, as enacted by section 3, chapter 202, Laws of 1939, dividing into separate sections section 107, chapter 180, Laws of 1935 (sec. 11202-1, Rem. Rev. Stat.; sec. 974-113, PPC) is amended to read as follows:

Section 107n. An executor, administrator or trustee shall not be discharged from liability for such inheritance tax, nor shall a decree of distribu-