

## CHAPTER 203.

[ H. B. 178. ]

## STATE SCHOOL EDUCATION FUND.

AN ACT relating to education, providing for the levying of taxes for school purposes, and for the distribution of moneys in the State School Equalization Fund, and amending section 5 of chapter 97, Laws of 1909, as amended by section 2 of chapter 226, Laws of 1937 (section 4936 of Remington's Revised Statutes).

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

Amendments.	SECTION 1. That section 5 of chapter 97, Laws of 1909, as amended by section 2 of chapter 226, Laws of 1937 (section 4936 of Remington's Revised Statutes) be amended to read as follows:
Distribution to counties.	Section 5. In the manner and at the times hereinafter provided there shall be distributed out of the State School Equalization Fund to the County Treasurer of each county for the use and benefit of the several school districts of each such county a sum sufficient to produce one and seven-tenths cents (1.7¢) per day for each pupil in attendance in the common schools of each such county during the preceding school year. The County Commissioners of the several counties of the State of Washington shall annually, at the time of making the tax levy for county purposes, levy a tax on all property subject to taxation in their county sufficient, with the aforesaid apportionment from the State School Equalization Fund, to produce five and two-tenths cents (5.2¢) per day for each pupil in attendance in the common schools of the county during the preceding school year: <i>Provided</i> , That such tax on said property shall in no case exceed nine-tenths (9/10) of one (1) mill on each dollar of the assessed valuation: <i>Provided, further</i> , If the nine-tenths (9/10) of one (1) mill levy as aforesaid will not produce the five and two-tenths cents (5.2¢) per
Rate.	
Counties to levy tax.	
Rate.	
Limitation.	
Proviso.	

day's attendance as provided herein, in any county, the deficit shall be certified by the County Commissioners to the Superintendent of Public Instruction as a charge against the State School Equalization Fund, for the schools of such county. The apportionments from the State School Equalization Fund provided for in this section shall be made as follows: The Superintendent of Public Instruction shall at the time of making regular apportionments of the Current State School Fund during the following calendar year apportion to the County Treasurer of such county one-twelfth the amount due for the schools of said county from the State School Equalization Fund. The County Treasurer shall immediately notify the County Superintendent of Schools of the amount received, and the County Superintendent shall apportion the special allotment to the school districts of his county at the same time and upon the same basis as is used to distribute the county school funds. No district shall be reckoned as having less than two thousand five hundred (2,500) days' attendance either for revenue or apportionment purposes.

Certify any deficit.

Apportionments, how made.

Minimum days' attendance.

Passed the House February 23, 1943.

Passed the Senate March 8, 1943.

Approved by the Governor March 20, 1943.