

Every justice of the peace shall have jurisdiction to hear and determine any offense in this section prescribed and to impose any punishment in this section provided except in cases where previous conviction under this section is charged.

Passed the House March 4, 1921.

Passed the Senate March 8, 1921.

Approved by the Governor March 19, 1921.

CHAPTER 123.

[H. B. 73.]

INDEBTEDNESS OF TAXING DISTRICTS.

AN ACT relating to the computation of the indebtedness of taxing districts and amending section 5401 Pierce's Code, and declaring that this act shall take effect immediately.

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

SECTION 1. That section 5401 Pierce's Code be amended to read as follows:

Section 5401. Whenever it shall be necessary to compute the indebtedness of a taxing district for bonding or any other indebtedness purposes, taxes levied for the current year and cash on hand received for the purpose of carrying on the business of such taxing district for such current year shall be considered as an asset only as against indebtedness incurred during such current year which is payable from such taxes or cash on hand: *Provided, however,* That all taxes levied for the payment of bonds, warrants or other public debts of such taxing district, shall be deemed a competent and sufficient asset of the taxing district to be considered in calculating the constitutional debt limit or the debt limit prescribed by this act for any taxing district: *Provided, That*

How computed.

the provisions of this section shall not apply in computing the debt limit of a taxing district in connection with bonds authorized pursuant to a vote of the electors at an election called prior to March 1, 1917.

SEC. 2. This act is necessary for the immediate Emergency. preservation of the public peace, health and safety, support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House January 31, 1921.

Passed the Senate March 8, 1921.

Approved by the Governor March 19, 1921.

CHAPTER 124.

[H. B. 227.]

TAXATION OF MINING PROPERTIES AND PROFITS.

AN ACT providing for the assessment and taxation of mines, mining claims and the improvements thereon and the net profits therefrom, requiring statements of net profits and providing a penalty for false statements made.

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

SECTION 1. All mines and mining claims, both placer and rock in place, containing or bearing gold, silver, copper, lead or other valuable mineral or metal deposits, which mining claims are acquired or held under the lode or placer mining laws of the United States after purchase thereof from the United States shall be taxed at the price paid the United States therefor unless the surface ground or mining claim is used for other than mining purposes and has a separate and independent value for such other purposes, in which case said surface ground or any part thereof so used for other than mining purposes shall be taxed at its value for such other pur- Taxation authorized.