

tion district assessments at the time they become due.

[Formerly R.R.S. 7419.]

Passed by the Senate August 28, 1951.

Passed by the House August 30, 1951.

Approved by the Governor September 6, 1951.

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CHAPTER 16.

[ S. B. 6. ]

REAL ESTATE EXCISE TAX—PAYMENTS TO COUNTIES FROM THE STATE SCHOOL EQUALIZATION FUND.

AN ACT relating to the support of common schools; authorizing certain payments to counties from the state school equalization fund; amending section 28.45.110, R.C.W.; and declaring an emergency.

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

Amendment.

SECTION 1. Section 28.45.110, R.C.W., being section 3, chapter 11, Laws of 1951, First Ex. Sess., is amended to read as follows:

Deficit payments to counties.

If the excise tax herein authorized shall be levied in any county for a period of twelve or any lesser number of months and it shall appear upon the first day of May of any year that such tax has not produced seventeen cents per day's attendance credit or such proportion thereof as such lesser number of months, or major fraction thereof, during which the tax was levied, bears to twelve, the deficit shall be certified by the board of county commissioners to the state superintendent of public instruction as a charge against the state school equalization fund for the schools of such county. The sum so certified shall be paid to the county treasurer from the state school equalization fund and allotted to the school districts in the same manner as other money is distributed from the county school fund: *Provided*, That whenever in the judgment of the county superintendent

Estimate of deficit.

of schools and the county treasurer of any county it becomes evident that the proceeds of the aforesaid excise tax levied in such county during any fiscal year will not equal the amount per day of attendance credit hereinbefore specified, the aforesaid county officers shall prepare and submit an estimate of such deficit to the superintendent of public instruction who is hereby authorized to allot from the state school equalization fund to the county treasurer of such county for apportionment to the school districts thereof an amount deemed by the aforesaid state officer to be required to pay such deficit: *Provided*, That the state superintendent of public instruction may pay such estimated deficit on a monthly basis in the same manner as other state funds are apportioned: *Provided, further*, That in the event the aforesaid allotments for any one year beginning the first day of May and ending the last day of April of the next succeeding year should exceed the deficit which the county commissioners are required by this act to certify to the state superintendent of public instruction, the amount of such excess shall be deducted from subsequent allotments made to the treasurer by the superintendent of public instruction from the state school equalization fund.

Monthly  
payment.

Excess  
payments.

SEC. 2. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately.

Emergency.

Passed the Senate August 31, 1951.

Passed the House September 1, 1951.

Approved by the Governor September 6, 1951.