

of the campus of such educational institutions in which they may be registered.

Passed the House February 24, 1927.

Passed the Senate March 7, 1927.

Approved by the Governor March 19, 1927.

CHAPTER 282.

[H. B. 300.]

TAXATION—LISTING BY MANUFACTURER—EXEMPTION OF GOODS IN TRANSIT.

AN ACT relating to revenue and taxation, and amending section 26 of chapter 130 of the Laws of the Extraordinary Session of 1925.

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

SECTION 1. That section 26 of chapter 130 of the Laws of the Extraordinary Session of 1925, pages 241-242, be amended to read as follows:

§ 26, ch. 130,
L. Ex. Sess.
1925.

Section 26. Every person who purchases, receives or holds personal property of any description for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different materials with the view of making gain or profit by so doing shall be held to be a manufacturer, and he shall, when required to, make and deliver to the assessor a statement of the amount of his other personal property subject to taxes, also include in his statement the value of all articles purchased, received or otherwise held for the purpose of being used in whole or in part in any process or processes of manufacturing, combining, rectifying or refining. Every person owning a manufacturing establishment of any kind and every manufacturer shall list as part of his manufacturer's stock the value of all engines and machinery of

Manu-
facturer
defined.

Listing of
personalty.

Fixtures,
tools, etc.,
exempted.

Ore in
process of
reduction
nontaxable.

Goods in
transit—
when
exempt.

every description used or designed to be used in any process of refining or manufacturing except such fixtures as have been considered as part of any parcel of real property, including all tools and implements of every kind, used or designed to be used for the first aforesaid purpose: *Provided, however,* That all ore or metal shipped from without this state to any smelter or refining works within this state while in process of reduction or refinement and for thirty days after the completion of said reduction or refinement, shall be considered and held to be property in transit and nontaxable: *And provided further,* That goods, wares and merchandise manufactured or produced in any of the territories or possessions of the United States situated outside the boundaries thereof and brought into the state for the sole purpose of transportation through and to points without the state, while being so transported, or while held in storage in a public or private warehouse awaiting such transportation, for a period not exceeding six months from the time of entry into the state, shall be considered and held to be property in transit and nontaxable.

Passed the House February 25, 1927.

Passed the Senate March 3, 1927.

Approved by the Governor March 21, 1927.