

SEC. 2. All acts or parts of acts inconsistent with the provisions of this act are hereby repealed. Inconsistent
acts
repealed.

Passed the Senate March 5, 1929.

Passed the House March 11, 1929.

Approved by the Governor March 26, 1929.

CHAPTER 227.

[S. B. 323.]

CORPORATION FEES.

AN ACT relating to fees of foreign and domestic corporations, repealing certain acts and parts of acts relating thereto, and declaring an emergency.

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

SECTION 1. All corporations hereafter organized under the laws of this state, except the corporations for which existing law provides a different fee schedule, shall pay for the filing of its articles of incorporation a fee of twenty-five (\$25.00) dollars for the first fifty thousand (\$50,000.00) dollars, or less, of its authorized capital stock, and one-twentieth (1/20) of one per cent (1%) additional on all amounts in excess of fifty thousand (\$50,000.00) dollars and not exceeding one million (\$1,000,000.00) dollars, and one-fiftieth (1/50) of one per cent (1%) additional on all amounts in excess of one million (\$1,000,000.00) dollars, and not exceeding four million (\$4,000,000.00) dollars, and one one-hundredth (1/100) of one per cent (1%) additional on all amounts in excess of four million (\$4,000,000.00) dollars; but in no case shall the amount exceed twenty-five hundred (\$2500.00) dollars. Domestic,
schedule.

Every corporation heretofore or hereafter organized under the laws of this state, except the corporations for which existing law provides a differ-

Amendatory
or supple-
mental
articles.

ent fee schedule, desiring to file in the office of the secretary of state, articles amendatory or supplemental articles increasing its capital stock, or certificates of increase of capital stock, shall pay to the secretary of state the fees hereinabove in this section provided, in proportion to such increased capital stock, and every such corporation desiring to file other amendatory or supplemental articles shall pay to the secretary of state a fee of ten dollars (\$10.00).

Foreign.

SEC. 2. All foreign corporations doing intrastate business, or hereafter seeking to do intrastate business in the State of Washington shall pay for the privilege of so doing the same fees as are prescribed in section one (1) hereof for the filing of articles of incorporation of a domestic corporation, such fees to be computed upon the portion of capital stock of such corporation represented or to be represented in the State of Washington, to be ascertained by comparing the value in money of its entire property and capital with the value in money of its property and capital in, or to be brought into, and used in this state. Any corporation that shall employ an increased amount of its capital stock within the state shall pay fees at the same rate upon such increase, and whenever such increase is made such corporation shall file with the secretary of state, a statement showing the amount of such increase.

Statement
required of
foreign
corporation.

SEC. 3. Before any foreign corporation shall be authorized to do intrastate business in the State of Washington it shall file with the secretary of state upon a blank form to be furnished for that purpose under the oath of its president, secretary, treasurer, superintendent or managing agent in this state, a statement showing the following facts:

Contents.

(a) The number of shares of capital stock of the company and the par value and market value of each share, and if such shares have no par value,

then the value of the assets represented by non-par shares.

(b) The portion of the capital stock of the company which is represented and/or to be represented, employed and/or to be employed in its business transacted or to be transacted in the State of Washington.

(c) The value of the property in or to be brought into, and the amount of capital to be used by the company in the State of Washington and the value of the property and capital owned and/or used by the company outside of the State of Washington.

(d) Such other facts as the secretary of state may require.

From the facts thus reported, and such other additional information as the secretary of state may require, the secretary of state shall determine the amount of capital or the proportionate amount of the capital stock of the company represented by its property and business in the State of Washington and upon which the fees prescribed herein are payable.

SEC. 4. Every corporation organized under the laws of this state, except the corporations for which existing law provides a different fee schedule, shall pay, on or before the first day of July of each and every year, to the secretary of state, for the use of the state, an annual license fee of fifteen (\$15.00) dollars for the first fifty thousand (\$50,000.00) dollars or less of its authorized capital stock; and one-fortieth (1/40) of one per cent (1%) additional on all amounts in excess of fifty thousand (\$50,000.00) dollars, and not exceeding one million (\$1,000,000.00) dollars; and one one-hundredth (1/100) of one per cent (1%) additional on all amounts in excess of one million (\$1,000,000.00) dollars, and not exceeding four million (\$4,000,000.00) dollars; and one two-hundredth (1/200) of one per cent (1%) addi-

Domestic corporations, annual license fee, schedule.

tional on all amounts in excess of four million (\$4,000,000.00) dollars; but in no case shall an annual license fee exceed the sum of twelve hundred fifty (\$1,250.00) dollars: *Provided*, That such corporations as have heretofore paid the license fee required by existing law for the period ending July 1, 1929, shall not be required to pay further annual license fees for such period ending July 1, 1929.

Foreign
corporations,
annual
license fee.

SEC. 5. All foreign corporations doing intrastate business, or hereafter seeking to do intrastate business in this state shall pay for the privilege of doing such intrastate business in this state the same fees as are prescribed for domestic corporations for annual license fees in the preceding section, such fees to be computed upon the proportion of the capital stock represented or to be represented by its property and business in this state to be ascertained by comparing the entire volume of business with the volume of intrastate business in this state and any such corporation that shall employ an increased amount of its capital stock within this state shall pay license fees upon such increase in the same proportion as provided in the preceding section for payment of license fees by domestic corporations and such corporations shall file with the secretary of state a statement showing the amount of such increase and shall forthwith pay to the secretary of state the increased license fee brought about by such increased use of capital represented by its property and business in this state, such fees to be paid on or before the first day of July of each and every year: *Provided, however*, That such foreign corporations as have heretofore paid, and renounce claim for repayment of, license fees as provided for in chapter 149 of the Laws of 1925, Extraordinary Session, for the period ending July 1, 1929, shall not be required to pay further annual license fees for the period ending July 1, 1929.

SEC. 6. That in the event any such foreign corporation shall feel aggrieved at the decision of the secretary of state relative to the fee for the filing of its articles of incorporation, or by the action of the secretary of state in fixing its annual license fee, it may, within thirty days file its notice of appeal from such order in the superior court of Thurston county, Washington, together with a statement of the grounds of its appeal and the reductions or changes in such fees sought, and the court shall proceed summarily to hear and determine the questions raised by such appeal and make and enter such order therein as to the court may seem meet and proper: *And provided further*, That either party may have the right of appeal from such judgment and decision to the supreme court of the State of Washington, the practice and procedure in appeals in civil cases to govern such appeals.

Foreign corporations appeal to courts.

SEC. 7. Building and loan and savings and loan associations paying special fees provided for in the act under which the same are incorporated shall not be required to pay the filing and license fees provided for herein and shall be exempted from the provisions of this act.

Building and loan and savings and loan associations exempted.

SEC. 8. That the annual fee required to be paid to the department of public works by any public service company shall be deducted from the annual license fee provided herein and the excess only shall be collected.

Public service companies allowed deductions.

SEC. 9. That sections 1, 2 and 6 of chapter 140 of the Laws of 1907, as amended by chapter 149 of the Laws of the Extraordinary Session of 1925, (sections 3836, 3837 and 3841 of Remington's Compiled Statutes, 1927 Supplement) are hereby repealed.

Statutes repealed.

SEC. 10. If any section or provision of this act shall be adjudged to be invalid or unconstitutional,

Invalidity of part not to affect balance.

such adjudication shall not affect the validity of the act as a whole, or any section, provision or part thereof not adjudged invalid or unconstitutional.

Effective im-
mediately.

SEC. 11. This act is necessary for the immediate support of the state government and its existing public institutions, and shall take effect immediately.

Passed the Senate March 7, 1929.

Passed the House March 13, 1929.

Approved by the Governor March 26, 1929.

CHAPTER 228.

[S. B. 290.]

GENERAL APPROPRIATIONS.

AN ACT making appropriations for the payment of salaries of certain officers and employees of the state and for the operation, maintenance and other expenses of certain state institutions, departments and offices, for the purchase of land, the construction of buildings and improvements for the various state institutions designated and mentioned, and for emergencies, and for sundry civil expenses of the state government, and for miscellaneous purposes for the fiscal biennium beginning April 1, 1929, and ending March 31, 1931, except as otherwise provided, and declaring that this act shall take effect immediately.

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

SECTION 1. The following sums, or as much thereof as shall severally be found necessary are hereby appropriated out of any of the monies in the several funds in the state treasury hereinafter named for the payment of salaries of certain officers and employees of the state, and for the operation of certain state institutions, departments and offices, and for the purchase of land and construction of buildings, and improvements for the various state institutions, and for emergencies, and for sundry civil expenses of the state government, and for