

estate passing to beneficiaries which is taxable at the lowest rates specified herein.

Passed the Senate February 25, 1953.

Passed the House March 8, 1953.

Approved by the Governor March 17, 1953.

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## CHAPTER 139.

[ S. B. 261. ]

### GIFT TAXES—IMPOSED—EXEMPTIONS.

AN ACT relating to gift tax and exemptions therefrom; and amending section 83.56.040, RCW.

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

SECTION 1. Section 83.56.040, RCW, as derived from section 1, chapter 206, Laws of 1945, is amended to read as follows: Amendment.

A gift tax shall be imposed on the aggregate total of all net gifts for each calendar year and all prior years subject to this chapter at the following rates: Scope of tax.

Class A. Any gift made to or for the use or benefit of a lineal ancestor, lineal descendant, husband, wife, stepchild or lineal descendant of a stepchild, adopted child or lineal descendant of an adopted child, adopted child of the lineal descendant of the donor, son-in-law, or daughter-in-law, is hereby designated as class A. Class A.  
Defined. On any amount passing to class A, the tax shall be ninety percent of the amount of a tax computed at the following rates: Rates. On any amount up to and including twenty-five thousand dollars, one percent; on any amount in excess of twenty-five thousand dollars up to and including fifty thousand dollars, two percent; on any amount in excess of fifty thousand dollars up to and including seventy-five thousand dollars, three percent; on any amount in excess of seventy-five thousand dollars

up to and including one hundred thousand dollars, four percent; on any amount in excess of one hundred thousand dollars up to and including two hundred thousand dollars, seven percent; on any amount in excess of two hundred thousand dollars up to and including five hundred thousand dollars, nine percent; on any amount in excess of five hundred thousand dollars, ten percent: *Provided*, That there shall be exempt ten thousand dollars of any amount passing to class A, which exemption shall be taken from the first twenty-five thousand dollars.

Exemption.

Class B;  
defined.

Class B. Any gift made to or for the use or benefit of a brother or sister is denominated class B. On any amount passing to class B the tax shall be ninety percent of the amount of a tax computed at the following rates: On any amount up to and including five thousand dollars, three percent; on any amount in excess of five thousand dollars up to and including ten thousand dollars, four percent; on any amount in excess of ten thousand dollars up to and including thirty thousand dollars, seven percent; on any amount in excess of thirty thousand dollars up to and including fifty thousand dollars, ten percent; on any amount in excess of fifty thousand dollars up to and including one hundred thousand dollars, fifteen percent; on any amount in excess of one hundred thousand dollars, twenty percent: *Provided*, That there shall be exempt one thousand dollars of any amount passing to class B, which exemption shall be taken from the first five thousand dollars.

Rates.

Exemption.

Class C;  
defined.

Class C. Any gift to or for the use or benefit of any person or body politic or corporate other than mentioned in class A and class B herein, is hereby denominated class C. On any amount passing to class C the tax shall be ninety percent of the amount of tax computed at the following rates: On any amount up to and including ten thousand dollars, ten percent; on any amount in excess of ten thousand

Rates.

dollars up to and including twenty-five thousand dollars, fifteen percent; on any amount in excess of twenty-five thousand dollars up to and including fifty thousand dollars, twenty percent; on any amount in excess of fifty thousand dollars, twenty-five percent.

Any gift of any property or income therefrom Trusts. passing in trust shall be classified and taxed in accordance with the relationship of the *cestui que trust*.

In each calendar year a deduction shall be allowed from the gross tax as computed under this section in an amount equal to the total of all gift taxes previously paid to the state by the taxpayer on gifts subject to this chapter. Deductions.

Passed the Senate February 28, 1953.

Passed the House March 8, 1953.

Approved by the Governor March 17, 1953.

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## CHAPTER 140.

[ S. B. 211. ]

### LOG PATROLS.

AN ACT relating to revenue; providing for the collection of the state share of the proceeds of the sale of stray logs; prescribing the duties of state agencies in enforcing and collecting such revenue; creating a revolving fund; providing for the investigation of violations of this act; providing power and methods of denying, revoking or suspending licenses; defining crimes; making an appropriation; amending certain sections of chapter 76.40, RCW; and adding nine new sections thereto.

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

SECTION 1. There is added to chapter 76.40, RCW, New section. as derived from chapter 116, Laws of 1947, a new section to read as follows:

The tax commission shall create, maintain and administer outside the state treasury a permanent "Log patrol revolving fund" created.