

shape and irrespective of the tobacco being flavored, adulterated, or mixed with any other ingredient, where such roll has a wrapper or cover made of paper or any material, except where such wrapper is wholly or in the greater part made of natural leaf tobacco in its natural state;

(5) "Stamp" means the stamp or stamps or meter impressions by use of which the tax levy under this chapter is paid; "Stamp."

(6) The meaning attributed, in chapter 82.04, to the words "person," "sale," "business" and "successor" shall apply equally in the provisions of this chapter. Miscellaneous.

Passed the House March 10, 1959.

Passed the Senate March 12, 1959.

Approved by the Governor March 23, 1959.

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## CHAPTER 271.

[ H. B. 261. ]

### SCHOOL PLANT FACILITIES—CIGARETTE TAX.

AN ACT relating to revenue and taxation and the providing of funds for the construction of public school plant facilities; and amending section 5, chapter 3, Laws of 1955 first extraordinary session and RCW 28.47.440.

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

SECTION 1. Section 5, chapter 3, Laws of 1955 first extraordinary session and RCW 28.47.440 are each amended to read as follows: RCW 28.47.440 amended.

In addition to the taxes levied by RCW 73.32.130 and 82.24.020, there is levied and shall be collected by the tax commission from the persons mentioned in and in the manner provided by chapter 82.24, as now or hereafter amended, an excise tax upon the sale, use, consumption, handling or distribution of 1955 emergency construction of school plant facilities.

Additional  
tax on  
cigarettes  
imposed.

cigarettes in an amount equal to the rate of one-half mill per cigarette, but the provisions of RCW 82.24.070 allowing dealers' compensation for affixing stamps shall not apply to this additional tax. Instead, wholesalers and retailers subject to the provisions of chapter 82.24 shall be allowed as compensation for their services in affixing the stamps for the additional tax required by this section a sum equal to one-half of one percent of the value of the stamps for such additional tax purchased or affixed by them. Wholesalers and retailers subject to the payment of this tax may, if they wish, absorb such additional tax and not pass it on to purchasers without being in violation of this or any other act relating to the sale or taxation of cigarettes.

Revenues derived from the tax imposed by this section shall be transmitted by the tax commission to the state treasurer in accordance with the provisions of RCW 82.32.320, to the credit of the public schools building bond redemption fund. The amount so deposited in the aforesaid fund shall be devoted exclusively to payment of interest on and to retirement of the bonds authorized by RCW 28.47.420.

As additional security for the payment of the bonds herein authorized, all revenues derived from the tax imposed by RCW 82.24.020 over and above the amount required by RCW 73.32.130 to be paid into and retained in the war veterans' compensation bond retirement fund shall be paid into the public schools building bond redemption fund and shall be devoted exclusively to the payment of interest on and to retirement of the bonds authorized by RCW 28.47.420: *Provided*, That whenever the receipts into the public schools building bond redemption fund from all sources during any one year exceed two million two hundred and fifty thousand dollars, all sums received above that amount shall

be transferred by the state treasurer to the state general fund.

Passed the House March 4, 1959.

Passed the Senate March 12, 1959.

Approved by the Governor March 23, 1959.

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## CHAPTER 272.

[ H. B. 262. ]

### VETERANS' BONUSES—CIGARETTE TAX.

AN ACT relating to revenue and taxation and the providing of funds for the payment of certain veterans' bonuses; and amending section 9, chapter 180, Laws of 1949, as last amended by section 1, chapter 240, Laws of 1953, and RCW 73.32.130 and 73.32.140.

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

SECTION 1. Section 9, chapter 180, Laws of 1949, as last amended by section 1, chapter 240, Laws of 1953 (heretofore divided and codified as RCW 73.32.130 and 73.32.140) is divided and amended as set forth in sections 2 and 3 of this act.

SEC. 2. (RCW 73.32.130) For the purpose of creating the fund for the retirement of such bonds upon maturity and the payment of interest thereon as it falls due, all proceeds hereafter received from the excise tax on cigarettes imposed by chapter 82.24 as now or hereafter amended, shall, so long as any part of principal or interest of the bonds herein provided for remains outstanding, be paid into the war veterans' compensation bond retirement fund hereinafter provided for.

In addition thereto, there is hereby levied and there shall be collected by the tax commission from the persons mentioned in and in the manner provided by chapter 82.24, as now or hereafter amended, an excise tax upon the sale, use, consumption,

RCW 73.32.130 amended.  
Cigarette tax authorized—Segregation, transfer of funds from—Dealer's compensation.