

Revenue Code of 1986, as amended, are to be effective as to excise tax imposed by reason of a decedent's death occurring after the effective date of this act.

(2) The amendments made in this act regarding apportionment of the tax with respect to qualified real property, and regarding extensions to pay tax, shall be effective with respect to the tax attributable to deaths occurring after the effective date of this act.

(3) The amendment to RCW 11.98.070(13) shall be effective with respect to loans described in RCW 83.110.020(2) made or committed to be made after the effective date of this act.

NEW SECTION. Sec. 9. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. Sec. 10. This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House February 1, 1989.

Passed the Senate April 3, 1989.

Approved by the Governor April 18, 1989.

Filed in Office of Secretary of State April 18, 1989.

## CHAPTER 41

[Substitute House Bill No. 1259]

### GUIDE AND SERVICE DOGS—EXEMPTION FROM LOCAL LICENSE FEES

AN ACT Relating to license fees for guide and service dogs; and adding a new section to chapter 70.84 RCW.

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

NEW SECTION. Sec. 1. A new section is added to chapter 70.84 RCW to read as follows:

A county, city, or town shall honor a request by a blind person or hearing impaired person not to be charged a fee to license his or her guide dog, or a request by a physically disabled person not to be charged a fee to license his or her service dog.

Passed the House March 2, 1989.

Passed the Senate April 3, 1989.

Approved by the Governor April 18, 1989.

Filed in Office of Secretary of State April 18, 1989.