

the State Auditor, as provided in section 61 of this act, to determine the rates per cent. necessary to raise the taxes required for State purposes as determined by the State Board of Equalization, and place the same on the tax rolls of the county as provided by law.

Passed the Senate February 26th, 1907.

Passed the House March 9th, 1907.

Approved by the Governor March 16th, 1907.

CHAPTER 216.

[S. B. 228.]

GRANTING RIGHT-OF-WAY FOR LAKE WASHINGTON CANAL.

AN ACT granting to the United States of America a right of way for Lake Washington Canal in King county through lands and shore lands belonging to the state of Washington or the University of Washington and declaring an emergency.

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

SECTION 1. That a right-of-way of not exceeding five hundred (500) feet in width is hereby granted to the United States of America through any lands or shore lands belonging to the State of Washington, or to the University of Washington, and lying in King county between Lakes Union and Washington, or in or adjoining either of them, the southern boundary of such right-of-way on the upland to be coincident with the southern boundary of the lands now occupied by the University of Washington adjacent to the present right-of-way of said canal; the width and definite location of such right-of-way before the same is taken possession of by said United States shall be plainly and completely platted and a plat thereof approved by the Secretary of War of the United States filed in the office of the State Land Commissioner: *Provided*, That nothing in this act contained shall be construed to repeal or impair any right, interest, privilege or grant expressed or intended in the act of the Legislature of the State of Washington approved February 8, 1901, entitled,

Grant to
United
States of
State lands.

Plat.

"An Act relative to and in aid of the construction, maintenance and operation by the United States of America of a ship canal with proper locks and appurtenances to connect the waters of Lakes Union and Washington in King county with Puget Sound and declaring an emergency."

SEC. 2. An emergency exists and this act shall take effect immediately. Emergency.

Passed the Senate February 28th, 1907.

Passed the House March 12th, 1907.

Approved by the Governor March 16th, 1907.

CHAPTER 217.

[S. B. 122.]

AMENDING ACT RELATING TO THE TAXATION OF INHERITANCES.

AN ACT relating to the taxation of inheritances and amending sections 1, 2, 4, 7, 9, 10, 12, 14, 17 and 18, and repealing section 5 of an act entitled "An act relating to the taxation of inheritances and providing for the disposition of the same" (approved March 6, 1901) and amending sections one (1) and two (2) of an act amending sections 13 and 15 thereof (approved March 9, 1905.)

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

SECTION 1. That section one (1) of said act be and the same is hereby amended to read as follows: Section 1. All property within the jurisdiction of this State, and any interest therein, whether belonging to the inhabitants of this State or not, and whether tangible or intangible, which shall pass by will or by the statutes of inheritance of this or any other State, or by deed, grant, sale or gift made in contemplation of the death of the grantor or donor, or by deed, grant, sale or gift made or intended to take effect in possession or in enjoyment after the death of the grantor or donor to any person in trust or otherwise, shall, for the use of the State, be subject to a tax as provided for in section two of this act, after the payment of all debts owing by the decedent at the time of his death, the local and State taxes due from the estate prior to his

Property
subject
to tax.

Payment
of debts,
attorneys'
fees, etc.