

## CHAPTER 29.

[H. B. 38.]

COLLECTION OF TAXES ON PERSONAL PROPERTY ABOUT  
TO BE REMOVED OR DISSIPATED.

AN ACT providing for the collection of taxes upon personal property being moved or about to be moved from the limits of the state, or being dissipated or about to be dissipated, and declaring an emergency.

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

Distraint.

SECTION 1. That whenever in the judgment of the assessor or the county treasurer personal property is being removed or is about to be removed without the limits of the State, or is being dissipated or about to be dissipated, the treasurer shall immediately distrain sufficient of said property to pay the taxes upon all the property being removed or about to be removed, is being dissipated or about to be dissipated, together with all accruing costs with interest, and shall advertise and sell said property as provided in Section 7 of Chapter CXLI of the Laws of 1899.

Computation prior to levy.

SEC. 2. If said personal property is being removed or is about to be removed from the limits of the State, is being dissipated or about to be dissipated at any time subsequent to the first day of March of any year, and prior to the levy of taxes thereon the tax upon such property so distrained shall be computed upon the rate of levy for state, county and local purposes for the preceding year.

Emergency.

SEC. 3. An emergency exists and this act shall take effect immediately.

Passed the House February 15th, 1907.

Passed the Senate February 20th, 1907.

Approved by the Governor February 21st, 1907.