digent and poor people, maintenance of sick or maimed, the support or education of orphans or indigent children, and all bequests and devises heretofore made to the State of Washington or to any county, city, school district or other municipal corporation therein for eleemosynary, charitable, educational or philanthropic purposes shall be exempt from the payment of any inheritance tax, and any property in this state which has been devised or bequeathed for such purposes and upon which a state inheritance tax is claimed or is owing is hereby declared to be exempt from the payment for such tax, and the same is hereby remitted.

Repealing clause.

SEC. 7. That sections 9186 and 9187 of Remington & Ballinger's Code be and the same are hereby repealed.

Passed the House March 3, 1917.

Passed the Senate March 7, 1917.

Approved by the Governor March 15, 1917.

CHAPTER 147.

[S. B. 173.]

DISINCORPORATION OF WATER DISTRICTS.

An Acr providing for the disincorporation of water districts organized under the laws of the State of Washington.

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

Section 1. Any water district organized under sections 9510-1 and 9510-23 inclusive, of Rem. & Bal. Code, may be disincorporated in the same manner (insofar as the same is applicable) as is provided in section 7460 to 7477 inclusive, of Rem. & Bal. Code, for the disincorporation of the third and fourth class cities, except that the petition for disincorporation shall be signed by not less than twenty-five per cent (25%) of the voters in the water district.

Passed the Senate March 3, 1917.

Passed the House March 7, 1917.

Approved by the Governor March 15, 1917.