

the priority thereof shall date from the appropriation and diversion the same as if it had been made for use wholly within this state.

Dependent  
on reciprocal  
grants by  
adjoining  
states.

SEC. 2. The provisions of this act shall not apply to any territory or the inhabitants thereof situated or located in any adjoining state which does not by its laws, usages or legal regulations grant similar or reciprocal rights, privileges and opportunities to this state and its inhabitants and adjacent and contiguous territory whether incorporated or unincorporated as in this act specified.

Passed the House February 3, 1919.

Passed the Senate February 13, 1919.

Approved by the Governor February 20, 1919.

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## CHAPTER 42.

[H. B. 97.]

### RELATING TO WATER USERS' ASSOCIATIONS.

AN ACT to provide for the dissolution of water users' associations and amending section 6414 of Remington & Ballinger's Annotated Codes and Statutes of Washington.

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

SECTION 1. That section 6414 of Rem. & Bal. Code be amended to read as follows:

Exemption  
from taxes.

Section 6414. Any water users' association which is organized in conformity with the requirements of the United States under said act of Congress, and which under its articles of incorporation is authorized to furnish water only to its stockholders, shall be exempt from the payment of any incorporation tax, and from the payment of any annual franchise tax; but shall be required to pay, as

preliminary to its incorporation, only a fee of twenty dollars for the filing and recording of its articles of incorporation and the issuance of certificates of incorporation. Whenever, with the consent of the Secretary of the Interior of the United States, the stockholders of any such association shall adopt any other form of organization to manage the affairs of such reclamation project in connection with which any such water users' association has been organized, such association may dissolve or disincorporate itself by the procedure and subject to the laws relating to the disincorporation of corporations in this state when such dissolution is authorized by a vote of two-thirds of all the stockholders represented at a meeting of the stockholders called for such purpose.

Corporate  
filing fee.

Dissolution  
of associa-  
tions.

Passed the House January 31, 1919.

Passed the Senate February 13, 1919.

Approved by the Governor February 20, 1919.

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## CHAPTER 43.

[H. B. 119.]

### RESERVATION OF STATE LANDS FOR PARK PURPOSES.

AN ACT authorizing the commissioner of public lands to reserve certain lands for park purposes.

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

SECTION 1. The commissioner of public lands is hereby authorized to reserve from sale, for parks for general public use, not to exceed five (5) acres of land from any tract of land belonging to the state, including tide and shore lands, adjoining or lying near any public highway within the state.

Authority  
to reserve  
lands.

Passed the House February 3, 1919.

Passed the Senate February 13, 1919.

Approved by the Governor February 20, 1919.