

## CHAPTER 60.

[S. B. 6.]

## TAXATION.

AN ACT relating to the assessment of manufactured products and amending Section 6911, Pierce's Washington Code.

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

SECTION 1. Section 6911 Pierce's Washington Code is hereby amended to read as follows:

Manufacturer defined.

Section 6911 Pierce's Washington Code. Every person who purchases, receives or holds personal property of any description for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different materials with the view of making gain or profit by so doing shall be held to be a manufacturer, and he shall, when required to, make and deliver to the Assessor a statement of the amount of his other personal property subject to taxes, also include in his statement the value of all articles purchased, received or otherwise held for the purpose of being used in whole or in part in any process or processes of manufacturing, combining, rectifying or refining. Every person owning a manufacturing establishment of any kind and every manufacturer shall list as part of his manufacturer's stock the value of all engines and machinery of every description used or designed to be used in any process of refining or manufacturing except such fixtures as have been considered as part of any parcel of real property including all tools and implements of every kind, use or design to be used for the first aforesaid purpose: *Provided, however,* That all ore or metal shipped from without this state to any smelter or refining works within this state while in process of reduction or refinement and for thirty days after the comple-

tion of said reduction or refinement, shall be considered and held to be property in transit and non taxable.

Passed the Senate February 2, 1921.

Passed the House March 2, 1921.

Approved by the Governor March 10, 1921.

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## CHAPTER 61.

[S. B. 18.]

### ELECTIONS IN CLASS A AND FIRST CLASS COUNTIES.

AN ACT fixing the time of holding elections, providing for the appointment of election officers and prescribing their duties, and fixing the time of the commencement of terms of municipal and district officers.

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

SECTION 1. All county elections in Class A counties and counties of the first class, whether general or special, and whether for the election of county officers or for the submission to the voters of any county of any question for their adoption and approval or rejection, shall be held on the first Tuesday after the first Monday of November in the year in which they may be called: *Provided*, That this section shall not be construed as fixing the time for holding the elections for the recall of county officers or primary elections.

County elections.

SEC. 2. That all city, town, township, school district, port district, park district, irrigation district, dike district, drainage district, drainage improvement district, diking improvement district, river improvement district, commercial waterway district, and all other municipal and district elections

City, town, etc., elections.