Except as otherwise provided herein this section shall take effect as of September 1, 1932.

SEC. 2. Nothing in this act contained shall be Coal mines construed to affect coal mines (include shaft sinking and all tunneling in connection with coal mines), but such industries shall be governed exclusively by the laws in force prior to the taking effect of this act. as fully, to all intents and purposes, as if this act had not taken effect.

Sec. 3. That, except as in this act continued in Repeals force or otherwise provided, section 60, 61, 62, 63 and 65 of chapter 130 of the Laws of 1919; section 14 and 15 of chapter 182 of the Laws of 1921; sections 15, 16, 17, 18 and 19 of chapter 136 of the Laws of 1923, and section 10 of chapter 310 of the Laws of 1927 (sections 7781, 7782, 7783, 7784 and 7786 of Remington's Compiled Statutes) are hereby repealed.

Passed the Senate March 7, 1931. Passed the House March 10, 1931. Approved by the Governor March 20, 1931.

## CHAPTER 105.

[S. B. 240.]

DEEDS TO UNITED STATES OF RESERVED RIGHTS IN STATE LANDS.

An Act relating to state lands; providing for the execution in certain cases of a deed of conveyance to the United States of America of certain rights reserved to the state in the sale thereof.

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

Section 1. Whenever the state shall have heretofore sold or may hereafter sell any state lands and issued a contract of purchase or executed a deed of conveyance therefor, in which there is a reservation

of all oils, gases, coal, ores, minerals and fossils of every kind and of rights in connection therewith. and the United States of America shall have acquired for governmental purposes and uses all right, title, claim and interest of the purchaser, or grantee, or his successors in interest or assigns, in or to said contract or the land described therein. except such reserved rights, and no oils, gases, coal, ores, minerals or fossils of any kind have been discovered or are known to exist in or upon such lands, the commissioner of public lands may, if he deems advisable, cause to be prepared a deed of conveyance to the United States of America of such reserved rights, and certify the same to the governor in the manner provided by law for deeds to state lands, and the governor shall be, and hereby is authorized to execute, and the secretary of state to attest, a deed of conveyance for such reserved rights to the United States of America.

Passed the Senate March 3, 1931. Passed the House March 10, 1931. Approved by the Governor March 20, 1931.

## CHAPTER 106.

[S. B. 7.]

RE-ASSESSMENT AND RE-TAXATION OF PROPERTY.

An Act providing for the re-assessment and re-taxation of property for past and future years, and declaring that this act shall take effect immediately.

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

Section 1. The terms used in this act shall be construed as follows: The phrase "error in taxation" shall mean and embrace any action on the part of any assessing or taxing officer or board resulting in taxes being levied on any property at an amount in excess of what they should have been, or resulting

Terms defined.