

False statements.

authorized to examine into the affairs of any mutual savings bank, or shall make or publish any false statement of the amount of the assets or liabilities of any such mutual savings bank shall be guilty of a felony.

Felony.

Adds § 3379C to Rem. Comp. Stat.

SEC. 12. That there be added to Remington's Compiled Statutes of Washington a new section to be known as section 3379 C to read as follows:

Conceal, destroy evidence.

Section 3379 C. Every trustee, officer, employee, or agent of any mutual savings bank who for the purpose of concealing any fact shall suppress any evidence against himself, or against any other person, abstracts, removes, mutilates, destroys or secretes any paper, book or record of any mutual savings bank, or of the supervisor of banking, or anyone connected with his office shall be guilty of a felony.

Felony.

Passed the House March 11, 1931.

Passed the Senate March 11, 1931.

Approved by the Governor March 21, 1931.

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## CHAPTER 133.

[ H. B. 388. ]

### COLUMBIA RIVER FISHING.

AN ACT relating to fisheries, and amending Section 3, Chapter 90, Laws of 1923, and adding a new section to Chapter 31, Laws of 1915.

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

Amends § 3, ch. 90, Laws of 1923.

SECTION 1. That section 3, chapter 90, Laws of 1923 be amended to read as follows:

Salmon, sturgeon.

Section 3. It shall be unlawful to take or fish for salmon or sturgeon or other anadromous or food fish in the Columbia river, its tributaries and in any of the waters or sloughs thereof, west of the north and south line between sections 14 and 15, township

2 north, range 15 east of the Willamette meridian and within three miles outside the mouth of the Columbia river, by any means whatever, between 12 o'clock noon on the first day of March and 12 o'clock noon on the first day of May and between 12 o'clock noon on the twenty-fifth of August and 12 o'clock noon on the tenth day of September, and between 6 o'clock p. m. on Saturday of each week and 6 o'clock p. m. of the Sunday following, from the first day of May to the twenty-fifth day of August, both dates inclusive, of each year: *Provided, however,* That any person may at any time take salmon or other anadromous food fish and/or game fish with hook and line, commonly called angling, and to consist of only one line held in the hand or attached to a rod so held to which may be attached not to exceed two (2) hooks, for the use of such person, or his family in any waters of the Columbia river within the fishing limits set out in this section, wherein the State of Washington has jurisdiction or concurrent jurisdiction: *Provided, further,* That no person shall take in any one day, or have in his possession at any one time, more than 25 salmon of a length of 10 inches or over, nor shall the aggregate take of such salmon in any one day exceed 20 pounds in weight and one salmon: *Provided, further,* That it shall be unlawful to take or have in his possession any salmon of a length of less than 10 inches.

Hook and line.

Limit.

It shall be unlawful to take or fish for salmon or sturgeon or other anadromous or food fish for commercial purposes in the Columbia river between the north and south line dividing sections 14 and 15, township 2 north, range 15 east of the Willamette meridian, as extended across the Columbia river and a line easterly thereof where the 46th parallel north latitude crosses said Columbia river.

SEC. 2. That chapter 31 of the Laws of 1915 is hereby amended by adding thereto a new section to be known as section 51 B, to read as follows:

Adds § 51B to ch. 31, Laws of 1915.

Dip-bag net  
license.

Smelt.

Section 51 B. There shall be paid for each dip-bag net license for the taking of eulachen, commonly called smelt, for commercial purposes in the Columbia river district, a fee of five dollars (\$5.00): *Provided, however,* That any one person may at any time take not to exceed twenty (20) pounds of eulachen, commonly called smelt, in any one day for the personal use of such person in areas where commercial fishing is permitted.

SEC. 3. This act is necessary for the support of the state government and its existing public institutions and shall take effect April 1, 1931.

Passed the House March 6, 1931.

Passed the Senate March 11, 1931.

Approved by the Governor March 21, 1931.

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## CHAPTER 134.

[ H. B. 375. ]

### INHERITANCE TAXES.

AN ACT relating to taxation of inheritances and ascertaining, determining and collecting of such tax, and providing as to how the federal estate tax shall be deducted from estates, and providing for an inheritance tax on property transferred under powers of appointment, and providing for an exemption on property previously taxed, and providing for the absorption of the eighty per cent credit allowed under the federal state tax act, and providing for interest on money refunded in certain cases, and providing for the payment of the income on securities deposited in certain cases, and providing as to how the market value of real estate and the improvements thereon shall be determined, and providing a bond for payment of inheritance tax, and providing for certain exceptions and exemptions in certain cases, and amending Sections 11202 and 11213 of Remington's Compiled Statutes, and adding to Section 11201 of Remington's Compiled Statutes two new sections to be known as Sections 11201-B and 11201-C, and adding to Section 11202 of Remington's Compiled Statutes two new sections to be known as Sections 11202-A and 11202-B, and adding to Section 11210 of Remington's Compiled Statutes a new section to be known as Section 11210-A, and adding to Section 11211 of Remington's Compiled Stat-