

CHAPTER 66.

[H. B. 263.]

TAXATION OF PERSONAL PROPERTY.

AN ACT relating to taxation and the listing and assessment of certain kinds of personal property; and amending section 26, chapter 130, Laws of the Extraordinary Session of 1925, as amended by section 1, chapter 282, Laws of 1927 and declaring an emergency.

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

SECTION 1. That section 26, chapter 130, Laws of the Extraordinary Session of 1925, as amended by section 1, chapter 282, Laws of 1927, being section 11130 Remington's Revised Statutes, be amended to read as follows:

Amends
§ 11130 Rem.
Rev. Stat.

Section 26. 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, used or designed to be used for the first aforesaid purpose: *Provided, however,* That all ore or metal shipped from without

Manufactur-
er
defined.

Personalty
listed by
manufac-
turer.

Exemptions.

Ore shipped
to smelter.

Property in
transit non-
taxable.

Transfer of
title.

Effective
immediately.

this state to any smelter or refining works within this state while in process of reduction or refinement and for thirty days after the completion of said reduction or refinement, shall be considered and held to be property in transit and non-taxable: *And provided further,* That goods, wares and merchandise manufactured or produced in any of the territories or possessions of the United States situated outside the boundaries thereof, and all raw furs produced outside the State of Washington and brought into the state for the sole purpose of transportation through and to points without the state, while being so transported, or while held in storage in a public or private warehouse awaiting such transportation, shall be considered and held to be property in transit and non-taxable if actually shipped to points outside the state on or before April 30th of the first year for which they would otherwise be taxable; and the county assessor shall list and assess all such goods, wares, and merchandise as of January 1st of each year, without regard to any average inventory, but shall cancel any such assessment in whole or in proportionate part upon receipt of sufficient documentary proof that the identical property so assessed was actually shipped to points outside the state on or before April 30th of such year; but no such cancellation shall be made unless such proof be furnished to the county assessor before June 1st of such year. A sale of or transfer of title to any such property, while being so transported or held in storage, shall not operate to defeat the intent or purpose of this proviso.

SEC. 2. This act is necessary for the support of the state government and shall take effect immediately.

Passed the House March 6, 1939.

Passed the Senate March 5, 1939.

Approved by the Governor March 10, 1939.