

do and perform any and all other acts and things necessary or proper to carry out the provisions of this chapter.

Passed the House February 14, 1941.

Passed the Senate March 10, 1941.

Approved by the Governor March 18, 1941.

---

## CHAPTER 75.

[H. B. 265.]

### SEWER EXTENSIONS.

AN ACT relating to sewers in cities and towns; and authorizing connections therewith from property located outside the city or town.

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

SECTION 1. Any city or town is hereby authorized to permit connections with any of its sewers, either directly or indirectly, from property beyond the city or town limits, such connections to be made on such terms, conditions and payments as shall be prescribed by ordinance, and which may, if required by the city or town, be evidenced by a written agreement between the city or town and the owner of the property to be served by the connecting sewer. If any such agreement is made and filed with the County Auditor of the county in which said property is located, the same shall constitute a covenant running with the land and the agreements and covenants therein shall be binding on the owner and all persons subsequently acquiring any right, title or interest in or to said property. In the event the terms and conditions are not kept and performed, or the payments made, as required,

Municipality may permit sewer connections from property outside corporate limits.

Agreement to be filed with County Auditor.

May disconnect for breach.

the city or town may disconnect the sewer and for that purpose may at any time enter upon any public street or road or upon said property.

Passed the House February 24, 1941.

Passed the Senate March 11, 1941.

Approved by the Governor March 18, 1941.

---

## CHAPTER 76.

[H. B. 575.]

### 3% SALES AND COMPENSATING TAXES.

AN ACT imposing an excise tax on retail sales of tangible personal property and services and on the privilege of using certain tangible personal property within this state and providing for the collection thereof, authorizing the Tax Commission to make certain rules and regulations with respect thereto, providing the form of returns to be made, amending sections 16, 21, 22, 23 and 31, chapter 180, Laws of 1935, as heretofore amended, and declaring that this act shall take effect immediately.

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

Purpose.

SECTION 1. Initiative Measure No. 141 approved by the people at the general election of November 5, 1940, provides for greatly increased grants and other benefits to citizens over the age of 65 years. To obtain funds necessary to meet this mandate of the people and to carry on all other state functions, it becomes essential for the state to provide a practical and adequate means for raising substantial additional revenues. It is recognized that the only practical and adequate source of revenue to meet these financial requirements is either a graduated personal net income tax or an increased retail sales tax and compensating tax. While under existing constitutional provisions the retail sales tax and compensating tax may be increased, it is not