CHAPTER 78.

[S. B. 24.]

PROHIBITING PURCHASING LIQUOR FOR MINORS.

An Act prohibiting persons accepting or furnishing liquor to minors and defining penalties for violations thereof.

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

Section 1. Any person who invites a minor Person prohibited into a public place where liquor is sold and treats, gives or purchases liquor for such minor, or permits a minor to treat, give or purchase liquor for him; or holds out such minor to be over the age of twenty-one (21) years to the owner of the liquor Penalty. establishment shall be guilty of a misdemeanor.

from giving liquor to minor.

Passed the Senate February 27, 1941.

Passed the House March 10, 1941.

Approved by the Governor March 18, 1941.

CHAPTER 79.

[S. B. 56.]

CERTAIN REAL ESTATE CONTRACTS TAXABLE.

AN Acr relating to taxation, regulating the assessment, levy and collection of taxes, prescribing penalties for violations thereof, establishing rules of evidence in certain cases, and repealing certain acts or parts of acts relating to the assessment, levy and collection of taxes, and amending section 33, chapter 130 of the Laws of Washington, 1925, Ex. Ses., being section 11133 of Remington's Revised Statutes.

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

Section 1. That section 33, chapter 130 of the Amend-Laws of Washington, 1925, Ex. Ses., being section 11133 of Remington's Revised Statutes, be amended to read as follows:

Section 33. A contract for the purchase of real Contract on property belonging to the United States, the state, or any county or municipality, shall for purposes property.

realty taxable as personal

Deed not to be delivered until taxes fully paid. of taxation be considered as personal property of the person holding the same, and no deed of the property described in such contract shall ever be executed and delivered by the state or any county or municipality until all taxes assessed against such contract and local assessments assessed against the land described therein are fully paid: *Provided*, That said contract shall be subject to taxation from the date of said contract and the same shall not be subject to claim of exemption from taxation as other personal property.

Not subject to exemption.

Passed the Senate February 14, 1941.

Passed the House March 10, 1941.

Approved by the Governor March 18, 1941.

CHAPTER 80.

fS. B. 113.1

DONATIONS TO MUNICIPALITIES.

An Acr authorizing cities and towns to accept, receive and use money and property donated, devised or bequeathed.

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

Municipalities may receive gifts. Section 1. Any city or town shall have power by ordinance of its city council or commission, as the case may be, to accept and receive in behalf of the city or town, any money or property donated, devised or bequeathed to the city or town, and carry out the terms of the donation, devise or bequest, if within the powers granted to cities or towns by law, or in the absence of such terms, to expend or use the same for such municipal purpose as shall be determined by the city council or commission.

Passed the Senate February 14, 1941.
Passed the House March 10, 1941.

Approved by the Governor March 18, 1941.