

ditch, pipe line, dike, or drainage ditch, and shall pay to the state as hereinafter provided, the amount of the appraised value of the said lands used for or included within such right of way. The land within said right of way shall be limited to an amount necessary for the construction of the irrigation ditch, pipe line, dike, or drainage ditch for the purposes required, together with sufficient land on either side thereof for ingress and egress to maintain and repair the same.

SEC. 6. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions and shall take effect immediately.

Effective  
immediately.

Passed the House February 28, 1945.

Passed the Senate March 7, 1945.

Approved by the Governor March 15, 1945.

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## CHAPTER 148.

[ H. B. 385. ]

### EXCISE TAX—EXPRESS COMPANIES.

AN ACT relating to taxation; repealing chapter 54, Laws of 1907, as amended by sections 26 to 32, inclusive, chapter 206, Laws of 1939 (sections 11180 to 11187, inclusive, Remington's Revised Statutes), which provided for an excise or privilege tax payable by express companies; and designating the taxes to which this act shall apply and authorizing the levy of township taxes for certain purposes; and amending section 1, chapter 226, Laws of 1941, and repealing section 8, chapter 13, Laws of 1923 (section 11445, Remington's Revised Statutes, also Pierce's Perpetual Code 986-241).

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

SECTION 1. That chapter 54, Laws of 1907, as amended by sections 26 to 32, inclusive, chapter 206, Laws of 1939 (sections 11180 to 11187, inclusive, Remington's Revised Statutes, also Pierce's Per-

Acts  
repealed.

petual Code 970-1 to 15), be and the same is hereby repealed.

Act effective.

SEC. 2. No tax shall be imposed in the year 1945 under the provisions of chapter 54, Laws of 1907, as amended.

Amendment.

SEC. 3. Section 1, chapter 226, Laws of 1941, Pierce's Perpetual Code 986-243, is amended to read as follows:

Township taxes for certain purposes.

Section 1. The electors of each township shall have power, at their annual township meeting to vote to raise such sums of money as they deem necessary, not to exceed two (2) mills, in any township having a population of less than five thousand (5,000) inhabitants as shown by the last official United States Census, and not to exceed five (5) mills, in any township having a population of five thousand (5,000) or more inhabitants, as shown by the same census on the assessed value of the taxable real and personal property in the township, according to the last previous assessment made for township charges, which shall include charges for the purchase, repair, maintenance and operation of snow plows or snow removing equipment, appliances for the prevention of highway dust and debris, and highway lighting, all in cooperation with the state and county authorities, and that for all other township charges authorized by law. The levies herein authorized shall be independent, and not a part, of any tax levy authorized by law for any other form of district or organization.

Acts repealed.

SEC. 4. Section 8, chapter 13, Laws of 1923 (section 11445, Remington's Revised Statutes, also Pierce's Perpetual Code 986-241), is hereby repealed.

Passed the House March 7, 1945.

Passed the Senate March 7, 1945.

Approved by the Governor March 15, 1945.