

any taxing district whose boundaries were not duly established on the first day of March of such year.

SEC. 2. This act is necessary for the immediate support of the state government and its existing public institutions, and shall take effect immediately. Emergency.

Passed the Senate February 19, 1949.

Passed the House March 4, 1949.

Approved by the Governor March 16, 1949.

## CHAPTER 66.

[ S. B. 207. ]

### STATE BOARD OF EQUALIZATION.

AN ACT relating to taxation; and amending section 70, chapter 130, Laws of the Extraordinary Session of 1925, as amended by section 36, chapter 206, Laws of 1939.

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

SECTION 1. Section 70, chapter 130, Laws of the Extraordinary Session of 1925, as amended by section 36, chapter 206, Laws of 1939 (sec. 11222, Rem. Rev. Stat. Supp.), is amended to read as follows: Amendment.

Section 70. The members of the Tax Commission shall constitute the State Board of Equalization; the Chairman of the Tax Commission shall be the president of the Board, and the Secretary of the Tax Commission shall be the secretary thereof. The Board shall remain in session not to exceed thirty days; it may adjourn from day to day, and employ such clerical assistance as may be deemed necessary to facilitate its labors. The Board shall meet annually on the first day after the first day of August, Saturdays, Sundays and holidays excepted, at the office of the Tax Commission, and shall examine and compare the returns of the assessment of the property in the several counties of the state, and the as- State Board of Equalization.  
Annual meeting.  
Duties.

assessment of the property of railroad and other companies assessed by the Tax Commission, and proceed to equalize the same, so that each county in the state shall pay its due and just proportion of the taxes for state purposes for such assessment year, according to the ratio the valuation of the property in each county bears to the total valuation of all property in the state.

Board shall classify all property.

First. They shall classify all property, real and personal, and shall raise and lower the valuation of any class of property in any county to a value that shall be equal and uniform, so far as possible, in every part of the state, for the purpose of ascertaining the just amount of tax due from each county for state purposes.

Record of proceedings.

Second. The secretary shall keep a full record of the proceedings of the Board, and the same shall be published annually by the State Tax Commission.

Rules and regulations.

Third. They shall have authority to adopt the rules and regulations for the government of the Board, and to enforce obedience to its orders in all matters in relation to the returns of county assessments, and the equalization of values by said Board.

Maximum levy limit.

The State Board of Equalization shall levy the state taxes authorized by law: *Provided*, That the amount levied in any one year for general state purposes shall not exceed five mills on the dollar of the assessed value of the property of the entire state, which assessed value shall be fifty per cent (50%) of the true and fair value of such property in money; and shall apportion the amount of tax for state purposes levied by the Board, among the several counties, in proportion to the valuation of the taxable property of the county for the year as equalized by the Board.

Levy on counties.

Within three days after the completion of the duties hereinabove prescribed, the president and sec-

retary of the Board shall certify the record of the proceedings of the Board, the tax levies made for state purposes and the apportionment thereof among the counties, to the State Auditor.

Record certified to State Auditor.

Passed the Senate February 19, 1949.

Passed the House March 4, 1949.

Approved by the Governor March 16, 1949.

## CHAPTER 67.

[ S. B. 265. ]

### LIQUOR PERMITS.

AN ACT relating to liquor permits; prohibiting transfers thereof and false statements; imposing penalties and saving from prosecution licensees serving permit holders.

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

SECTION 1. Words and phrases as used in this act shall have the following meaning:

Definitions.

“Board” means State Liquor Control Board.

“Board.”

“Individual permit” means a permit issued by the Board to purchase liquor from state liquor stores.

“Individual permit.”

“Licensee” means the holder of a retail liquor license issued by the Board, including any employee or agent of the licensee.

“Licensee.”

“Liquor” means “liquor” as defined in section 3, chapter 62, Laws of the Extraordinary Session of 1933, as amended by section 1, chapter 158, Laws of 1935 (sec. 7306-3, Rem. Rev. Stat. Supp.).

“Liquor.”

SEC. 2. The individual permit issued by the Board may for the purpose of this act and for the purpose of procuring liquor, be accepted as an identification card by any licensee and as evidence of legal age of the person to whom such permit was issued, provided the licensee complies with the conditions and procedures prescribed herein and such regulations as may be made by the Board.

Permit is identification and evidence of legal age.