

(d) Has not made a voluntary assignment or transfer of property or cash for the purpose of qualifying for an old age assistance grant, and

(e) Is in need.

[R.C.W. 74.08.030 is § 5, ch. 1, L. '51 (initiative 178).]

Effective date of act.

SEC. 2. This act shall take effect on December 8, 1952.

Passed the Senate March 2, 1951.

Passed the House March 6, 1951.

Approved by the Governor March 16, 1951.

CHAPTER 166.

[S. B. 241.]

TAXATION—RECIPROCITY AMONG STATES.

AN ACT relating to reciprocity between this state and other states in the matter of authority, jurisdiction, and procedure for the enforcement of payment and collection of taxes lawfully imposed; prescribing authority and jurisdiction thereto.

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

Reciprocity in enforcement of tax liability.

Claims against state and subdivisions excepted.

Limitations of action.

Certificate.

SECTION 1. The courts of the state shall recognize and enforce the liability for taxes lawfully imposed by the laws of any other state which extends a like comity in respect to the liability for taxes lawfully imposed by the laws of this state and the officials of such state are hereby authorized to bring an action in all the courts of this state for the collection of such taxes: *Provided*, That the courts of this state shall not recognize claims for such taxes against this state or any of its political subdivisions: *Provided, further*, That the time limitations upon the bringing of such actions which may be imposed by the laws of such other state shall not be tolled by the absence from such state of the person from whom the taxes are sought. The certificate of the secretary of state

of such other state to the effect that such officials have the authority to collect the taxes sought to be recovered by such action shall be conclusive proof of that authority. Conclusive proof.

SEC. 2. The term "taxes" as used herein shall include: "Taxes" included.

(1) Any and all tax assessments lawfully made whether they be based upon a return or other disclosure of the taxpayer, upon information and belief of the taxing authority, or otherwise; All tax assessments.

(2) Any and all penalties lawfully imposed pursuant to a tax statute; penalties.

(3) Interest charges lawfully added to the tax liability which constitutes the subject of the action. interest.

Passed the Senate February 16, 1951.

Passed the House March 5, 1951.

Approved by the Governor March 16, 1951.

CHAPTER 167.

[S. B. 269.]

LIMITED ACCESS HIGHWAY FACILITIES.

AN ACT relating to limited access highway facilities; extending the application of the limited access highway act to include certain highways, roads or streets; adding new sections to chapter 47.52, R.C.W.; amending sections 47.52.010, 47.52.020, 47.52.070 and 47.52.080, R.C.W.; validating certain acts of authorities in connection with highways; and declaring an emergency.

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

SECTION 1. There is added a new section to chapter 47.52, R.C.W., to read as follows: New section.

Unrestricted access to and from public highways has resulted in congestion and peril for the traveler. It has caused undue slowing of all traffic in many areas. The investment of the public in highway facil-