

CHAPTER 33

[S. B. 6.]

NAVIGABLE RIVER CHANNEL IMPROVEMENT.

AN ACT relating to improvement of certain navigable river channels and providing for project plans therefor jointly by any county, port district and city of the first class in such county in certain cases.

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

Political subdivisions may join in project plan.

SECTION 1. Any county together with any port district therein and first class city in such county may participate jointly in surveys, investigations and studies for determining the location, type and design, with cost estimates, of a project plan for the improvement of any section or sections, within or without the limits of such city, of any navigable river emptying into tidal waters in such city, in aid of commerce and navigation and in aid of the comprehensive land use and development of such river valley, including present and future industrial and manufacturing uses.

Pursuant to contract.

SEC. 2. Such joint participation shall be pursuant to a contract in writing made in the names of such county, port district and city, pursuant to ordinance or resolution which shall provide the nature and extent of the work, the extent of the participation of the parties, the division of the costs and method of payment, such costs to be paid from any funds of the county, city or port district as may be designated in such contract.

Joint board, powers and duties.

The control and direction of the work shall be under a joint board to consist of one or more representatives of each party to the contract, as may be agreed upon by the parties, the representatives of the respective parties to be appointed by the governing body of the respective parties. The joint board shall employ such help and services as may be required and fix the compensation to be paid for such

services. The joint board shall consult with the corps of engineers, department of the army, and with the state director of highways and the state director of conservation and development in furtherance of federal and state of Washington interests in the purposes of this act.

Passed the Senate January 30, 1951.

Passed the House February 28, 1951.

Approved by the Governor March 5, 1951.

CHAPTER 34

[S. B. 52.]

COUNTY ADMISSIONS TAXES.

AN ACT relating to admissions taxes in counties; and amending section 36.38.010, R.C.W.

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

SECTION 1. Section 36.38.010, R.C.W., as derived from section 1, chapter 269, Laws of 1943, is amended to read as follows:

Any county may by ordinance enacted by its board of county commissioners, levy and fix a tax of not more than one cent on twenty cents or fraction thereof to be paid for county purposes by persons who pay an admission charge to any place, including a tax on persons who are admitted free of charge or at reduced rates to any place for which other persons pay a charge or a regular higher charge for the same or similar privileges or accommodations; and require that one who receives any admission charge to any place shall collect and remit the tax to the county treasurer of the county.

Levy.

Amount.

Subject of tax.

As used in this chapter, the term "admission charge" includes a charge made for season tickets or subscriptions, a cover charge, or a charge made for use of seats and tables, reserved or otherwise, and

"Admission charge," what included.