same manner as general taxes are paid and distributed during the year of payment.

[Am. Rem. Supp. § 5812-3b.]

Passed the House February 23, 1951.

Passed the Senate March 6, 1951.

Approved by the Governor March 13, 1951.

CHAPTER 92.

[H. B. 310.]

EDUCATION OF HANDICAPPED CHILDREN.

An Act relating to education; providing special services for handicapped children, and amending sections 28.13.010 and 28.13.050, R.C.W.

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

Section 1. Section 28.13.010, R.C.W., as derived from sections 1 and 2, chapter 120, Laws of 1943, is amended to read as follows:

 ${\bf Amendment.}$

Division for handicapped children; created.

Handicapped children, defined.

Removal from jurisdiction of juvenile court. There is established in the office of the superintendent of public instruction a division of special educational aid for handicapped children, to be known as the division for handicapped children. Handicapped children are those children in school or out of school who are temporarily or permanently retarded in normal educational processes by reason of physical or mental handicap, or by reason of social or emotional maladjustment, or by reason of other handicap: *Provided*, That no child shall be removed from the jurisdiction of juvenile court for training or education under this act without the approval of the superior court of the county.

[R.C.W. 28.13.010 is a combination of Rem. Supp. 1943, $\S~4679\mbox{-}25$ and para. (a) of $\S~4679\mbox{-}26.]$

SEC. 2. Section 28.13.050, R.C.W., as derived from section 1, chapter 186, Laws of 1949, is amended to read as follows:

Amendment.

Special educational and training programs pro- Extension vided by the state and the school districts thereof to include children of for children temporarily or permanently retarded pre-school in normal educational processes by reason of physical or mental handicap, or by reason of social or emotional maladjustment, or by reason of other handicap may be extended to include children of pre-school age. School districts which extend such Aid to special programs, as provided in this section, shall districts. be entitled to apportionments from state and county school funds, as provided by law for regular school attendance and educational units, and to allocations from state funds made available for such special services, for handicapped children three or more years of age who are given such special services.

[Am. Rem. Supp. 1949, § 4901-3.]

Passed the House February 19, 1951.

Passed the Senate March 6, 1951.

Approved by the Governor March 13, 1951.

CHAPTER 93.

f H. B. 312. 1

REVENUE STAMPS ON BEER.

An Act relating to intoxicating liquor and to revenue stamps on beer; and amending section 66.24.300, R.C.W.

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

Section 1. Section 66.24.300, R.C.W., as derived from section 2, chapter 217, Laws of 1937, is amended Amendment. to read as follows:

(a) The board may make refunds for all stamp Refund for taxes paid on beer exported from the state for use on beer. outside the state, and also for tax stamps destroyed prior to the consummation of any sale of beer within the state, or for unused stamps returned to the board.