

for any reason, such invalidity shall in no way affect the validity of the remainder of the act.

Passed the House March 5, 1953.

Passed the Senate March 10, 1953.

Approved by the Governor March 20, 1953.

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## CHAPTER 240.

[ H. B. 306. ]

### CIGARETTE TAX—FUND—COMPENSATION TO DEALERS.

AN ACT relating to certain excise taxes on cigarettes, allowing certain dealers compensation for affixing stamps; and amending section 73.32.130, RCW, and section 82.24.070, RCW.

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

SECTION 1. Section 73.32.130, RCW, as derived from section 9, chapter 180, Laws of 1949, is amended to read as follows: Amendment.

For the purpose of creating the fund for the retirement of such bonds upon maturity and the payment of interest thereon as it falls due, all proceeds hereafter received from the excise tax on cigarettes imposed by chapter 82.24 as now or hereafter amended, shall, so long as any part of principal or interest of the bonds herein provided for remains outstanding, be paid into the war veterans' compensation bond retirement fund hereinafter provided for. Cigarette excise tax; disposition of proceeds.

In addition thereto, there is hereby levied and there shall be collected by the tax commission from the persons mentioned in and in the manner provided by chapter 82.24, as now or hereafter amended, an excise tax upon the sale, use, consumption, handling or distribution of cigarettes in an amount equal to one cent upon each ten cents or fraction of the intended retail selling price thereof, but the provisions of RCW 82.24.070 allowing dealers' compensa- Additional cigarette excise tax; levy.

Compensation of wholesalers and retailers.

tion for affixing stamps shall not apply to this additional tax. Instead, wholesalers and retailers subject to the provisions of chapter 82.24, RCW, shall be allowed as compensation for their services in affixing the stamps for the additional tax required by this section a sum equal to one percent of the value of the stamps for such additional tax purchased or affixed by them.

Disposition of proceeds.

All money derived from such tax shall be paid to the state treasurer and credited to a special trust fund to be known as the war veterans' compensation bond retirement fund, which shall be kept segregated from all money in the state treasury and shall, while any of the bonds herein authorized or any interest thereon remain unpaid, be available solely for the payment thereof.

Disposition of excess proceeds from cigarette excise taxes.

Whenever the receipts into the war veterans' compensation bond retirement fund during any year exceed four million five hundred thousand dollars, all sums received above that amount shall be transferred by the state treasurer to the state general fund, and whenever there has accumulated in the war veterans' compensation bond retirement fund four million one hundred thousand dollars in excess of the amount required in any year, as determined by the state finance committee, to meet obligations during that year for bond retirement and interest, the state treasurer shall transfer from such fund to the general fund all money in excess of such amount.

Amendment.

SEC. 2. Section 82.24.070, as derived from section 82, chapter 180, Laws of 1935, as amended by section 13, chapter 228, Laws of 1949, is amended to read as follows:

Cigarette excise tax; compensation of dealers.

Wholesalers and retailers subject to the provisions of this chapter shall be allowed as compensation for their services in affixing the stamps herein required

a sum equal to five percent of the value of the stamps purchased or affixed by them.

Passed the House March 6, 1953.

Passed the Senate March 10, 1953.

Approved by the Governor March 20, 1953.

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## CHAPTER 241.

[ H. B. 362. ]

### APPROPRIATION—DEFICIENCY—CITIES AND COUNTIES—HIGHWAYS.

AN ACT relating to public highways; making a deficiency appropriation for incorporated cities and towns and counties from motor vehicle fund; and declaring an emergency.

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

SECTION 1. By reason of a deficiency existing in the appropriation to incorporated cities and towns made by regular session of the 1951 legislature, (section 19, chapter 273, Laws of 1951), the sum of seven hundred fifty thousand dollars, or so much thereof as shall become available under the provisions of chapter 181, Laws of 1939, and amendments thereof, is hereby appropriated to incorporated cities and towns from the motor vehicle fund, to be paid out and expended in the manner provided by law, for the biennium ending March 31, 1953.

Deficiency appropriation to cities and towns.

SEC. 2. By reason of a deficiency existing in the appropriation to counties of the state, including counties composed entirely of islands, made by regular session of the 1951 legislature, (section 20, chapter 273, Laws of 1951), the sum of two million three hundred thousand dollars, or so much thereof as shall become available under the provisions of chapter 181, Laws of 1939, and amendments thereof, is hereby appropriated to counties of the state, including counties composed entirely of islands, from the motor

Deficiency appropriation to counties.