

held invalid, such invalidity shall not affect the provisions or applications of this act which can be given effect without the invalid provisions or application, and to this end the provisions of this act are declared to be severable.

Passed the House March 2, 1953.

Passed the Senate March 9, 1953.

Approved by the Governor March 17, 1953.

CHAPTER 94.

[H. B. 218.]

EXCISE TAX ON REAL ESTATE SALES.

AN ACT relating to revenue and taxation and amending sections 28.45.010 and 28.45.050, RCW.

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

SECTION 1. Section 28.45.010, RCW, as derived from section 7, chapter 11, Laws of 1951, first extraordinary session, as amended by section 1, chapter 19, Laws of 1951, second extraordinary session, is amended to read as follows: Amendment.

As used in this chapter, the term "sale" shall have its ordinary meaning and shall include any conveyance, grant, assignment, quitclaim, or transfer of the ownership of or title to real property, including standing timber, or any estate or interest therein for a valuable consideration, and any contract for such conveyance, grant, assignment, quitclaim, or transfer, and any lease with an option to purchase real property, including standing timber, or any estate or interest therein or other contract under which possession of the property is given to the purchaser, or any other person by his direction, which title is retained by the vendor as security for the payment of the purchase price. "Sale" defined.

Transactions
not included.

The term shall not include a transfer by gift, devise, or inheritance, a transfer of any leasehold interest other than of the type mentioned above, the assignment or other transfer of a vendor's interest in a contract for the sale of real property, even though accompanied by a conveyance of the vendor's interest in the real property involved, transfers by appropriation or decree in condemnation proceedings brought by the United States, the state or any political subdivision thereof, or a municipal corporation, a mortgage or other transfer of an interest in real property merely to secure a debt, or the assignment thereof, any transfer or conveyance made pursuant to an order of sale by the court in any mortgage or lien foreclosure proceeding or upon execution of a judgment, or deed in lieu of foreclosure to satisfy a mortgage, a conveyance to the federal housing administration or veterans administration by an authorized mortgagee made pursuant to a contract of insurance or guaranty with the federal housing administration or veterans administration, nor a transfer in compliance with the terms of any lease or contract upon which the tax as imposed by this chapter has been paid or where the lease or contract was entered into prior to the date this tax was first imposed, nor the sale of any grave or lot in an established cemetery, nor a sale by or to the United States, this state or any political subdivision thereof, or a municipal corporation of this state.

Amendment.

SEC. 2. Section 28.45.050, RCW, as derived from section 2, chapter 11, Laws of 1951, first extraordinary session, is amended to read as follows:

Levy
authorized.

The county commissioners of any county are authorized by ordinance to levy an excise tax upon sales of real estate not exceeding one percent of the selling price. The rate of the levy shall be determined annually by the commissioners. The proceeds of the tax provided for in this chapter shall be placed

Rate.

Disposition
of proceeds.

in the county school fund and shall be used exclusively for the support of the common schools: *Provided*, That one percent of the proceeds of the tax provided for herein may be placed in the current expense fund of the county.

Passed the House February 26, 1953.

Passed the Senate March 9, 1953.

Approved by the Governor March 17, 1953.

CHAPTER 95.

[H. B. 224.]

PUBLIC SERVICE COMPANIES.

AN ACT relating to public service companies engaged in supplying utility services and commodities and transportation services to the public for compensation and subject to regulation as to rates, services, facilities and practices by the public service commission; amending section 22.20.060, RCW, chapters 22.20 and 22.24, RCW, by adding new sections thereto, sections 80.08.010, 80.08.030, 80.12.010, 80.16.010, 80.20.010, 81.08.010, 81.08.030, 81.08.070, 81.12.010, 81.16.010, 81.20.010, 81.52.300, 81.52.325, 81.80.070, 81.80.170, 81.80.310, RCW, chapter 81.80, RCW, by adding new sections thereto; and repealing chapter 81.76, RCW, and section 81.80.210, RCW.

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

SECTION 1. Chapter 22.20, RCW, is amended by adding thereto a new section to read as follows: New section.

A storage warehouseman subject to the provisions of this chapter is a "public service company" within the meaning of the provisions of title 81. Storage warehouseman is public service company.

SEC. 2. Section 22.20.060, RCW, as derived from section 1, chapter 128, Laws of 1949, is amended to read as follows: Amendment.

Upon receiving an original application for a storage warehouse license, the commission shall cause an inspection to be made of the premises the applicant. Storage warehouseman license; inspection of premises and facilities.