

first day of July next succeeding the date of final approval of any change in the organization and extent of school districts or of any terms of adjustment of the assets and liabilities of school districts.

Upon receipt of the aforesaid certification, the clerk of each school district which is included in the new district shall deliver to the proper school district officer of the new district all books, papers, documents, records, and other materials pertaining to his office.

SEC. 6. If any part or parts of this act shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of any other part or parts of this act. Invalidity.

SEC. 7. This act is necessary for the immediate preservation of public peace, health and safety, support of the state government and its existing public institutions, and shall take effect on April 1, 1955. Effective date.

Passed the House March 1, 1955.

Passed the Senate March 9, 1955.

Approved by the Governor March 22, 1955.

CHAPTER 396.

[S. B. 104.]

TAXATION—TEMPORARY, LIQUOR.

AN ACT relating to revenue and taxation; amending section 5, chapter 91, Laws of 1953 and RCW 82.08.150; adding two new sections to chapter 82.08 RCW; and declaring an emergency.

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

SECTION 1. Section 5, chapter 91, Laws of 1953 and RCW 82.08.150 are each amended to read as follows: Amendment.

There is levied and shall be collected from and after the first day of November, 1951, until the Tax levied and collected.

thirtieth day of June, 1957, a tax upon each retail sale of spirits, wine, or strong beer in the original package at the rate of ten percent of the selling price, and the term "retail sale" as used herein shall include, in addition to the meaning ascribed thereto in chapter 82.04 RCW, any sale not for resale in such original package. The tax imposed in this section shall apply to the sale of spirits, wine, or strong beer by the Washington state liquor stores and agencies, including sales to Class H licensees. The tax imposed in RCW 82.08.020 shall not apply to sales subject to the tax imposed by this section.

Retail sale in original package; tax rate.

"Retail sale" includes.

Application.

Meaning of terms.

As used in this section, the terms "spirits," "wine," "strong beer," and "package" shall have the meaning ascribed to them in chapter 66.04 RCW.

New section.

SEC. 2. There is added to chapter 82.08 RCW a new section to read as follows:

Remittance by Washington state liquor control board.

On or before the fifteenth day of each month beginning with the month of June, 1955, the Washington state liquor control board shall remit to the state tax commission, to be deposited with the state treasurer, all moneys collected by it under this chapter during the preceding month on sales made in state liquor stores and agencies. Upon receipt of such moneys the state treasurer shall credit sixty-five percent of the sums remitted to the state general fund and thirty-five percent of the sums remitted to a fund which is hereby created to be known as the "liquor excise tax fund".

New section.

SEC. 3. There is added to chapter 82.08 RCW a new section to read as follows:

Apportionment and distribution of moneys.

On the first day of the months of January, April, July and October of each year, the state treasurer shall make the apportionment and distribution of all moneys in the liquor excise tax fund to the counties, cities and towns in the following proportions: twenty percent of the moneys in said liquor excise tax fund shall be divided among and distributed to the coun-

ties of the state in accordance with the provisions of RCW 43.66.100 as now existing or as hereafter amended; eighty percent of the moneys in said liquor excise tax fund shall be divided among and distributed to the cities and towns of the state in accordance with the provisions of the RCW 43.66.110 as now existing or as hereafter amended.

SEC. 4. This act is necessary for the immediate preservation of the public peace, health, and safety, and for the support of the state government and its existing public institutions, and shall take effect May 1, 1955.

Effective date.

Passed the Senate March 9, 1955.

Passed the House March 7, 1955.

Approved by the Governor March 22, 1955.