

Repeal.

SEC. 24. Section 1, chapter 184, Laws of 1943 and RCW 46.20.370 are each repealed.

Emergency.

SEC. 25. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House March 4, 1957.

Passed the Senate March 11, 1957.

Approved by the Governor March 26, 1957.

CHAPTER 274.

[H. B. 718.]

SAFETY DEPOSIT BOXES—DEATH OF USER—TAX
COMMISSION POWERS AND DUTIES.

AN ACT relating to inheritance tax, prescribing duties and rights of certain persons, firms and corporations in relation to safety deposit boxes and the contents thereof, providing penalties and making an appropriation.

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

“Safe deposit company” defined.

SECTION 1. As used in this act “safe deposit company” shall include any trust company, corporation, bank, other institution, or person engaged in the business of renting safe deposit boxes or similar receptacles.

Necessary provision before agreement for rental.

SEC. 2. No safe deposit company shall hereafter enter into any agreement for the rental of any safe deposit box or similar receptacle without first requiring every person given the right of access to the box or receptacle to agree in writing to notify such company of the death of any other person having the right of access, before seeking access after receiving actual notice of the death of such other person.

SEC. 3. Every person having the right of access shall upon receiving actual notice of the death of

any other person having the right of access to any safe deposit box or similar receptacle rented from a safe deposit company, notify such company of the death of such other person before seeking access, and in the event of his failure to give such notice and gaining access to such safety deposit box or similar receptacle directly or indirectly, he shall be deemed guilty of a gross misdemeanor, or subject to a penalty payable to the tax commission of not less than one hundred dollars nor more than ten thousand dollars which may be enforced in an action brought in any court of competent jurisdiction, or both.

Notification of death required—Violation—Penalty.

SEC. 4. Unless an authorized agent of the tax commission is present to whom the contents of the box are made available for the purpose of making a written list of such of the contents as appear to be necessary for its purposes under his signature and that of a joint holder or the personal representative of the decedent, or unless the tax commission has been furnished at least ten days' written notice of the time and place of the opening of the box or receptacle, it shall be unlawful for any safe deposit company which has rented any safe deposit box or similar receptacle to which the decedent had the right of access to permit the opening of the box or receptacle and the removal and withholding of anything, other than written burial instructions, life insurance policies, a will, or any document purporting to be a will, from the box or receptacle by any person after receipt of notice or actual knowledge of the death of any other person who at the time of his death had the right of access. Any closed or sealed envelope or other container which may hold written burial instructions, life insurance policies, or a will, may be opened to verify its contents. "Notice or actual knowledge" as used in this section, shall be construed to mean notification,

Notice to tax commission prerequisite to opening box.

"Notice or actual knowledge" defined.

"Notice or actual knowledge" defined.

Proviso.

written or oral, to any person or employee of the safe deposit company in charge of safe deposit boxes or similar receptacles, or knowledge actually received by any such person or employee: *Provided*, That where it is established to the satisfaction of the safe deposit company by affidavit submitted by the surviving joint holder or holders that the decedent had no property of any nature or kind whatsoever in the box or receptacle, the provisions of this section shall not apply.

Wilfully permitting access, gross misdemeanor.

SEC. 5. Any person or employee of a safe deposit company who wilfully permits access to a box or receptacle in violation of the preceding section shall be deemed guilty of a gross misdemeanor and punished accordingly.

Tax Commission may provide list of contents of box—Fee.

SEC. 6. Upon the payment of a fee of one dollar per sheet the following persons and no other shall be entitled to receive from the tax commission a copy of any list of the contents of any safe deposit box or similar receptacle to which a decedent had access (1) an executor of the decedent's will, (2) the administrator of the decedent's estate, (3) the attorney for the executor or administrator, (4) a surviving joint tenant or cotenant of the safe deposit box or similar receptacle, (5) any heir of the decedent or residuary beneficiary under the decedent's will, or (6) any person whom the superior court having jurisdiction by order designates.

Appropriation.

SEC. 7. There is hereby appropriated to the tax commission from the general fund the sum of twenty-five thousand dollars or as much thereof as may be necessary, for the expense of enforcing this act.

Passed the House March 4, 1957.

Passed the Senate March 13, 1957.

Approved by the Governor March 26, 1957.