Inheritance and gift taxes.

proceeds of such policy or policies. The tax commission shall have power to release such lien with respect to all or any part of such proceeds if it is satisfied that the collection of the tax will not thereby be jeopardized.

Nothing in the inheritance tax provisions of this title shall prevent the payment by an insurance company, association or society of the proceeds of any policy upon the death of a decedent to the person entitled thereto, except that where prior to such payment the commission has notified the company that the state is claiming a lien thereon payment shall be deferred until the tax has been paid.

Repeal.

SEC. 3. Section 1, chapter 134, Laws of 1931 as amended by section 2, chapter 184, Laws of 1945 and RCW 83.40.050, are each hereby repealed.

Note: See also section 1, chapter 285, Laws of 1957.

Passed the House March 14, 1957.

Passed the Senate March 14, 1957.

Approved by the Governor March 26, 1957.

## CHAPTER 281.

SCHOOL DIRECTORS' ASSOCIATION-DUES.

An Acr relating to payment of dues to the Washington state school directors' association; and amending section 1, chapter 226, Laws of 1953 and RCW 28.58.360.

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

RCW 28.58.360 amended.

Section 1. Section 1, chapter 226, Laws of 1953 and RCW 28.58.360 are each amended to read as follows:

Association dues—Payment.

The school directors' association may establish a schedule of dues for members of the association. Dues shall be established for the directors of each district as a group and shall not be in excess of thirty dollars per year for each district employing not more

Association dues—Payment.

than two full time teachers; fifty dollars per year for each district employing from three to seven full time teachers; seventy-five dollars per year for each district employing from eight to fifteen full time teachers; one hundred dollars per year for each district employing from sixteen to thirty full time teachers; one hundred fifty dollars per year for each district employing from thirty-one to one hundred full time teachers; two hundred dollars per year for each district employing one hundred one to two hundred fifty full time teachers: two hundred fifty dollars per year for each district employing from two hundred fifty-one to one thousand full time teachers; three hundred dollars per year for each district employing more than one thousand full time teachers. The board of directors of a school district shall make provision for payment out of the general fund of the district of the dues of association members resident in the district, which payment shall be made in the manner provided by law for the payment of other claims against the general fund of the district. The dues for each school district shall be due and payable on the first day of January of each year, and if not paid by any district before the thirty-first day of December of any year the executive committee of the association may present a written request to the county auditor that such payment be made by him by transfer of funds from the general fund of the district. Upon receipt of such request the county auditor shall make such transfer.

Passed the Senate February 23, 1957.

Passed the House March 7, 1957.

Approved by the Governor March 26, 1957.