

1959 except sections 10 through 21, which shall take effect July 1, 1959.

Passed the Senate March 26, 1959.

Passed the House March 26, 1959.

Approved by the Governor March 30, 1959.

---

## CHAPTER 6.

[ S. B. 4. ]

### EXCISE TAXES—REAL ESTATE.

AN ACT relating to the support of the common schools; and amending section 1, chapter 16, Laws of 1951 second extraordinary session and RCW 28.45.110.

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

SECTION 1. Section 1, chapter 16, Laws of 1951 second extraordinary session and RCW 28.45.110 are each amended to read as follows:

RCW 28.45.110  
amended.

If the excise tax herein authorized shall be levied in any county for a period of twelve or any lesser number of months and it shall appear upon the first day of May of any year that such tax has not produced seventeen cents per day's attendance credit or such proportion thereof as such lesser number of months, or major fraction thereof, during which the tax was levied, bears to twelve, the deficit shall be certified by the board of county commissioners to the state superintendent of public instruction as a charge against the state general fund for the schools of such county. The sum so certified shall be paid to the county treasurer from the state general fund and allotted to the school districts in the same manner as other money is distributed from the county school fund: *Provided*, That whenever in the judgment of the county superintendent of schools and the county treasurer

Deficiency  
after tax,  
made up from  
equalization  
fund—Esti-  
mated deficit.

Deficiency  
made up from  
equalization  
fund—Esti-  
mated deficit.

of any county it becomes evident that the proceeds of the aforesaid excise tax levied in such county during any fiscal year will not equal the amount per day of attendance credit hereinbefore specified, the aforesaid county officers shall prepare and submit an estimate of such deficit to the superintendent of public instruction who is hereby authorized to allot from the state general fund to the county treasurer of such county for apportionment to the school districts thereof an amount deemed by the aforesaid state officer to be required to pay such deficit: *Provided*, That the state superintendent of public instruction may pay such estimated deficit on a monthly basis in the same manner as other state funds are apportioned: *Provided further*, That in the event the aforesaid allotments for any one year beginning the first day of May and ending the last day of April of the next succeeding year should exceed the deficit which the county commissioners are required by this section to certify to the state superintendent of public instruction, the amount of such excess shall be deducted from subsequent allotments made to the treasurer by the superintendent of public instruction from the state general fund.

Passed the Senate March 24, 1959.

Passed the House March 25, 1959.

Approved by the Governor April 3, 1959.