

Correctional institution in King county. Residential separation only such requirement.

The plans and construction of the juvenile correctional institution established by this chapter shall provide for adequate separation of the residential housing of the male juvenile from the female juvenile. In all other respects, the juvenile correctional programs for both boys and girls may be combined or separated as the director deems most reasonable and effective to accomplish the reformation, training and rehabilitation of the juvenile offender, realizing all possible economies from the lack of necessity for duplication of facilities.

Passed the Senate March 8, 1963.

Passed the House March 14, 1963.

Approved by the Governor March 25, 1963.

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CHAPTER 166.

[ S. B. 88. ]

EMPLOYEE PENSION PLANS—TAXATION OF PREMIUMS.

AN ACT relating to employee pension plans and taxation of premiums therefor; adding a new section to chapter 79, Laws of 1947 and to chapter 48.14 RCW.

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

New section.

SECTION 1. There is added to chapter 79, Laws of 1947 and to chapter 48.14 RCW a new section to read as follows:

Employee pension plans—  
Tax on premiums received.

As to premiums received from policies or contracts issued in connection with a pension, annuity or profit-sharing plan exempt or qualified under sections 401, 404, or 501 (a) of the United States internal revenue code, the rate of tax specified in RCW 48.14.020 shall be reduced twelve and one-half percent with respect to the tax payable in 1964, twenty-five percent with respect to the tax payable in 1965, thirty-seven and one-half percent with respect to the tax payable in 1966, fifty percent with

respect to the tax payable in 1967, sixty-two and one-half percent with respect to the tax payable in 1968, seventy-five percent with respect to the tax payable in 1969, eighty-seven and one-half percent with respect to the tax payable in 1970, and one hundred percent with respect to the tax payable in 1971 and annually thereafter.

Passed the Senate March 10, 1963.

Passed the House March 14, 1963.

Approved by the Governor March 25, 1963.

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## CHAPTER 167.

[ S. B. 167. ]

### INSTITUTIONS OF HIGHER LEARNING—CONSTRUCTION AND USE OF BUILDINGS.

AN ACT relating to state institutions of higher learning; amending section 2, chapter 229, Laws of 1961, and RCW 28.76.180; amending section 3, chapter 229, Laws of 1961, and RCW 28.76.190; and declaring an emergency.

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

SECTION 1. Section 2, chapter 229, Laws of 1961, and RCW 28.76.180 are each amended to read as follows:

RCW 28.76.180 amended.

The boards of regents of the University of Washington and Washington State University and the board of trustees of the state colleges are hereby severally authorized to:

Institutions of higher learning—Acquisition, construction, installation of lands, buildings, facilities.

(1) Enter into contracts with persons, firms, or corporations for the construction and installation of dormitory, hospital, infirmary, dining, student activities, vehicular parking, and student, faculty, and employee housing and boarding buildings or facilities;

(2) Purchase or lease lands and other appurtenances necessary for the construction and installa-