provided and where such recreational trails exist at the time of taking, reconstruction of said recreational trails shall be undertaken.

Sec. 2. Facilities for pedestrians, NEW SECTION. equestrians, or bicyclists shall be incorporated into the design of highways and freeways along corridors where such facilities do not exist upon a finding that such facilities would be of joint use and conform to the comprehensive plans of public agencies for the development of such facilities, will not duplicate existing or proposed routes, and that safety to both motorists pedestrians, equestrians, and bicyclists would be enhanced by the segregation of traffic.

In planning and design of all highways, every effort shall be made consistent with safety to promote joint usage of rights of way for trails and paths in accordance with the comprehensive plans of public agencies.

> Passed the House May 3, 1971. Passed the Senate April 30, 1971. Approved by the Governor May 18, 1971. Filed in Office of Secretary of State May 20, 1971.

CHAPTER 131

[Engrossed House Bill No. 181] STATUTE OF LIMITATIONS, TOLLING, WHEN ACTION DEEMED COMMENCED

AN ACT Relating to civil procedure; and amending section 3, chapter 43, Laws of 1955 and RCW 4.16.170; and amending section 1, chapter 127, Laws of 1893 as amended by section 1, chapter 86, Laws of 1895 and RCW 4.28.010.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 3, chapter 43, Laws of 1955 and RCW 4.16.170 are each amended to read as follows:

For the purpose of tolling any statute of limitations an action shall ((not)) be deemed commenced ((until)) when the complaint is filed or summons is served whichever occurs first. If service has not been had on the defendant prior to the filing of the complaint, the plaintiff shall cause one or more of the defendants to be served personally, or commence service by publication within ninety days from the date of filing the complaint. If the action is commenced by service on one or more of the defendants or by publication, the plaintiff shall file the summons and complaint within ninety days fron the date of service. If following service, the complaint is not

so filed, or following filing, service is not so made, the action shall be deemed to not have been commenced for purposes of tolling the statute of limitations.

Sec. 2. Section 1, chapter 127, Laws of 1893 as amended by section 1, chapter 86, Laws of 1895 and RCW 4.28.010 are each amended to read as follows:

Civil actions in the several superior courts of this state shall be commenced by the service of a summons, as hereinafter provided, or by filing a complaint with the county clerk as clerk of the court: PROVIDED, That unless service has been had on the defendant prior to the filing of the complaint, the plaintiff shall cause one or more of the defendants to be served personally, or commence service by publication within ninety days from the date of filing the complaint: PROVIDED FURTHER, That an action shall not be commenced for the purpose of tolling any statute of limitations unless pursuant to the provisions of RCW 4.16.170.

> Passed the House May 6, 1971. Passed the Senate May 1, 1971. Approved by the Governor May 18, 1971. Filed in Office of Secretary of State May 20, 1971.

> > CHAPTER 132 [Engrossed House Bill No. 213] INHERITANCE TAX--WHEN DUE, INTEREST --FILING COPY OF FEDERAL RETURN

AN ACT Relating to revenue and taxation; amending section 20, chapter 292, Laws of 1961 and RCW 83.40.020; amending section 83.44.010, chapter 15, Laws of 1961, as amended by section 29, chapter 149, Laws of 1967 ex. sess., and RCW 83.44.010; adding a new section to chapter 83.44 RCW; and prescribing an effective date.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 83.44.010, chapter 15, Laws of 1961, as amended by section 29, chapter 149, Laws of 1967 ex. sess., and RCW 83.44.010 are each amended to read as follows:

All taxes imposed by the inheritance tax provisions of this title shall take effect and accrue upon the death of the decedent or donor. ((\fi)) On and after the effective date of this act, if such tax is not paid within ((fifteen)) nine months from the accruing thereof, interest shall be charged and collected at the rate of eight percent per year computed from the expiration of such ((fifteen))