

without penalty or interest; AND PROVIDED FURTHER, That in the assessment of personal property, the assessor shall assess the omitted value not reported by the taxpayer as evidenced by an inspection of either the property or the books and records of said taxpayer by the assessor.

NEW SECTION. Sec. 2. There is added to chapter 15, Laws of 1961 and to chapter 84.40 RCW a new section to read as follows:

No omitted property or omitted value assessment shall be made for any period more than three years preceding the year in which the omission is discovered. The assessor, upon discovery of such omission, shall forward a copy of the amended personal property affidavit along with a letter of particulars informing the taxpayer of the findings and of his right of appeal to the county board of equalization. Upon request of either the taxpayer or the assessor, the county board of equalization may be reconvened to act on subject omits.

Passed the Senate September 10, 1973.

Passed the House September 9, 1973.

Approved by the Governor September 22, 1973.

Filed in Office of Secretary of State September 24, 1973.

---

CHAPTER 9

[House Bill NO. 785]

MINIMUM WAGE--SCHEDULED

INCREASES

AN ACT Relating to minimum wages; and amending section 2, chapter 294, Laws of 1959 as last amended by section 1, chapter 80, Laws of 1967 ex. sess. and RCW 49.46.020.

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

Section 1. Section 2, chapter 294, Laws of 1959 as last amended by section 1, chapter 80, Laws of 1967 ex. sess. and RCW 49.46.020 are each amended to read as follows:

Every employer shall pay to each of his employees who have reached the age of eighteen years wages at a rate of not less than one dollar and ~~((forty))~~ sixty cents per hour except as may be otherwise provided under this chapter: PROVIDED, That beginning the calendar year ~~((1968))~~ 1974, the applicable rate under this section shall be one dollar and ~~((sixty))~~ eighty cents per hour, and beginning the calendar year 1975 the applicable rate under this

section shall be two dollars an hour.

Passed the Senate September 13, 1973.

Passed the House September 8, 1973.

Approved by the Governor September 22, 1973.

Filed in Office of Secretary of State September 24, 1973.

---

CHAPTER 10

[House Bill No. 1075]

PUBLIC ASSISTANCE--SUPPLEMENTAL SECURITY PROGRAM

AN ACT Relating to public assistance; and adding new sections to chapter 26, Laws of 1959 and to chapter 74.04 RCW; and declaring an emergency.

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

NEW SECTION. Section 1. There is added to chapter 26, Laws of 1959 and to chapter 74.04 RCW a new section to read as follows:

The purpose of this act is to recognize and accept that certain act of congress known as Public Law 92-603 and Public Law 93-66, and to enable the department of social and health services to take advantage of and implement the provisions of that act. The state shall provide assistance to those individuals who were eligible or would have been eligible for benefits under this state's old age assistance, disability assistance, and aid to the blind programs as they were in effect in December, 1973 but who will no longer be eligible for such program due to Title XVI of the Social Security Act.

NEW SECTION. Sec. 2. There is added to chapter 26, Laws of 1959 and to chapter 74.04 RCW a new section to read as follows:

Effective January 1, 1974, the financial assistance payments under the federal aid categories of old age assistance, disability assistance, and blind assistance provided in chapters 74.08, 74.10, and 74.16 RCW, respectively, and the corresponding provisions of RCW 74.04.005, shall be terminated and superseded by the national program to provide supplemental security income to individuals who have attained age sixty-five or are blind or disabled as established by Public Law 92-603 and Public Law 93-66: PROVIDED, That the agreements between the department of social and health services and the United States department of health, education and welfare receive such legislative authorization and/or ratification as required by section 4 of this 1973 act.

NEW SECTION. Sec. 3. There is added to chapter 26, Laws of 1959 and to chapter 74.04 RCW a new section to read as follows:

The department is authorized to establish a program of state