

checks, bonds, or other securities of fixed value, an appraisement may be dispensed with in the discretion of the court.

Passed the Senate January 29, 1919.

Passed the House February 6, 1919.

Approved by the Governor February 14, 1919.

CHAPTER 24.

[H. B. 81.]

INHERITANCE TAX APPRAISEMENTS.

AN ACT relating to the taxation of inheritances and amending section 9193 of Remington & Ballinger's Annotated Codes and Statutes of Washington.

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

SECTION 1. That section 9193 of Rem. & Bal. Code be and the same is hereby amended to read as follows:

Section 9193. The superior court, having jurisdiction, shall appoint three suitable, disinterested persons to appraise the estate and effects of deceased persons for inheritance tax purposes, and unless otherwise provided by order of the court, the appraisers appointed under the probate law to appraise the estate and effects of deceased persons, shall be and constitute the appraisers under the provisions of this act. The state tax commissioner or any person interested in the estate appraised, may file exceptions to the appraisement, which shall be heard and determined by the court having jurisdiction in probate of the estate involved. If, upon the hearing, the court finds the amount at which the property is appraised is its market value and the appraisement was fairly and in good faith made, it shall approve

Appraisers,
selection.

Objections
to appraise-
ment.

such appraisement; but if it finds that the appraisement was made at a greater or less sum than the market value of the property, or that the same was not fairly or in good faith made, it shall set aside the appraisement and determine such value. The state tax commissioner, or any one interested in the property appraised, may appeal to the supreme court from the order of the superior court in the premises.

Hearings
and appeals.

Passed the House January 30, 1919.

Passed the Senate February 6, 1919.

Approved by the Governor February 14, 1919.

CHAPTER 25.

[H. B. 28.]

VIOLATIONS OF LIQUOR PROHIBITION LAW.

AN ACT relating to prosecutions for the violation of the provisions of Initiative Measure No. 3, enacted by the people, November 3, 1914, and amending said act by adding thereto a new section to be known as section 23-a.

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

SECTION 1. That Initiative Measure No. 3, enacted by the people November 3, 1914, be amended by adding thereto a new section, to be known as section 23-a and to read as follows:

Section 23-a. In any prosecution for the violation of the provisions of this act, it shall not be necessary for the indictment or information, or complaint, to set forth any negative allegation, nor for the plaintiff to prove that the defendant does not come within any of the exceptions herein contained; but such exceptions shall be considered as a matter of de-

Prosecu-
tions, burden
of proof.