

Reimbursement of expenditures.

Expenditures to be audited.

Emergency payments defined.

fund shall be reimbursed out of and charged to the proper program appropriated by the use of such forms and vouchers as are approved by the director of the department of social security and the state auditor. Expenditures from such fund shall be audited by the director of the budget and the state auditor from time to time and a report shall be made by the state auditor and the director as are required by law. For the purpose of this act, emergency payments shall mean and include payments to applicants after application and before eligibility is established and until such time as payment can be authorized and made in the regular manner through the state auditor's office.

Passed the Senate March 2, 1951.

Passed the House March 6, 1951.

Approved by the Governor March 20, 1951.

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CHAPTER 262.

[ S. B. 59. ]

BEAVERS AND BURROWING ANIMALS.

AN ACT relating to damage by beavers and other burrowing animals, and amending chapter 77.20, R.C.W., by adding a new section thereto.

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

New section.

SECTION 1. There is added a new section to chapter 77.20, R.C.W., as derived from chapter 275, Laws of 1947, to read as follows:

Game commission; removal or destruction of burrowing animals damaging land.

If beavers or other burrowing animals are damaging or endangering any land the owner or occupant of such land may notify the state game commission of such danger, and the commission shall cause such animals to be trapped or killed by state trappers in accordance with the provisions of sections 77.20.010 to 77.20.060, inclusive, R.C.W.

If the commission fails to act within fourteen days after receipt of notice any such owner or occupant may trap or kill such animals, but if he does so such person must notify the commission regarding the number of such animals disposed of and when possible surrender the pelts thereof to the commission.

Owner may act where commission fails.

[Chapter 77.20 R.C.W. is Rem. Supp. 1947, §§ 5992-73 to 5992-80 incl.]

[R.C.W. 77.20.010 to 77.20.060 incl. is Rem. Supp. 1947, §§ 5992-73 to 5992-78 incl.]

Passed the Senate March 8, 1951.

Passed the House March 8, 1951.

Approved by the Governor March 20, 1951.

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## CHAPTER 263.

[ S. B. 108. ]

### MOTOR VEHICLE FUEL TAX—REFUND.

AN ACT relating to the motor vehicle fuel tax; creating a right for refund thereof; and amending section 82.36.280, R.C.W.

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

SECTION 1. Section 82.36.280, R.C.W., as derived from section 5, chapter 84, Laws of 1943, is amended to read as follows:

Amendment.

Any person who uses any motor vehicle fuel for the purpose of operating any internal combustion engine not used on or in conjunction with any motor vehicle licensed to be operated over and along any of the public highways, and as the motive power thereof, upon which motor vehicle fuel excise tax has been paid, shall be entitled to and shall receive a refund of the amount of the motor vehicle fuel excise tax paid on each gallon of motor vehicle fuel so used, whether such motor vehicle excise tax has been paid either directly to the vendor from whom the motor vehicle fuel was purchased or indirectly by adding the amount of such excise tax to the price

Refund of motor fuel excise tax; motor vehicle not licensed for use on public highways.