

such recommendations as he shall deem necessary to maintain the same on a continuing basis.

Charges against class fund and against catastrophe fund.

Whenever there shall occur an accident in which three or more employees are fatally injured or receive injuries consisting of loss of both eyes or sight thereof, or loss of both hands or use thereof, or loss of both feet or use thereof, or loss of one hand and one foot or use thereof, the first nine thousand dollars (\$9,000) of total costs other than medical aid costs arising out of this said accident shall be charged to the proper class of the Accident Fund and to the account of the employer, and the balance of costs arising out of the accident shall be charged against and defrayed by the Catastrophe Fund.

Effective immediately.

SEC. 2. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately.

Passed the House March 4, 1947.

Passed the Senate March 8, 1947.

Approved by the Governor March 19, 1947.

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### CHAPTER 248.

[ S. B. 77. ]

#### TAX ON PIN BALL MACHINES AND SLOT MACHINES.

AN ACT relating to the taxation with respect to persons engaging in business as operators of certain mechanical devices, amending section 96, chapter 180, Laws of 1935, as enacted by section 1, chapter 118, Laws of 1941 (sec. 8370-96, Rem. Rev. Stat.; sec. 976-1, PPC), and declaring an emergency.

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

SECTION 1. Section 96, chapter 180, Laws of 1935, as enacted by section 1, chapter 118, Laws of 1941 (sec. 8370-96, Rem. Rev. Stat.; sec. 976-1, PPC) is amended to read as follows:

Section 96. From and after the first day of May, 1941, there is hereby levied and there shall be collected from every person a tax for the act or privi-

lege of engaging in business as an operator of certain mechanical devices irrespective of whether such activity shall be legal or illegal under the laws of this state or any subdivision thereof: *Provided, however,* Nothing in this act shall be construed to legalize any activity now or hereafter declared to be in violation of the laws of this state or any subdivision thereof, but the illegality of any such activity shall not be a defense or bar to the collection of any tax imposed thereon by this act. Such tax shall be measured by the application of rates against the gross operating income of the business as follows:

Tax levied on privilege.

Act not to be construed to legalize any activity.

Tax based upon gross income.

(a) Upon every person engaging within this state in business as an operator of any pinball machine, iron claw machine, travelling crane or other similar mechanical device wherein the element of skill or a combination of the elements of chance and skill is involved in determining a pay-out to the player, as to such persons the amount of tax on such business shall be equal to the gross operating income of the business multiplied by the rate of twenty per cent;

Twenty per cent where skill and chance are involved.

(b) Upon every person engaging within this state in business as an operator of any mechanical device wherein only the element of chance determines a pay-out to the player, as to such persons the amount of tax on such business shall be equal to the gross operating income of the business multiplied by the rate of forty per cent.

Forty per cent where chance only is involved.

SEC. 2. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Effective immediately.

Passed the Senate February 24, 1947.

Passed the House March 8, 1947.

Approved by the Governor March 20, 1947.