

## CHAPTER 179.

[S. H. B. 233.]

COUNTY ROADS AND SECONDARY HIGHWAYS IN  
COUNTIES OF THE FIRST CLASS.

AN ACT relating to the maintenance and control of county and secondary highways in counties of the first class, and declaring an emergency.

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

SECTION 1. The county engineer of counties of the first class shall have general control and management of the county roads in their respective counties, and shall have power to appoint any and all necessary assistants to perform said duties.

County engineers of first-class counties.

SEC. 2. All necessary equipment required to perform his duties shall be purchased under the supervision and control of the county engineer and all road making and maintenance equipment now owned or hereafter to be acquired by counties of the first class, shall be under the supervision and control of the county engineer, and he shall have charge of and be responsible for any and all garages, repair shops and other buildings already constructed or to be hereafter constructed for the purpose of housing and repairing said road making and maintenance machinery.

Vetoed.

SEC. 3. Any and all provisions of the statutes of the State of Washington in conflict herewith are hereby repealed so far as they affect counties of the first class.

Repeal of conflicting acts.

SEC. 4. This act is necessary for the immediate preservation of the public peace, health, safety and

Effective immediately.

support of county government and its public departments and shall take effect immediately.

Passed the House March 14, 1935.

Passed the Senate March 14, 1935.

Approved by the Governor, with the exception of section 2, which is vetoed, March 23, 1935.

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## CHAPTER 180.

[H. B. 237.]

### REVENUE ACT OF 1935.

AN ACT relating to revenue and taxation; providing for the levy and collection of a tax or excise upon the act or privilege of engaging in business activities; providing for the levy and collection of a tax upon retail sales; providing for the levy and collection of a tax upon the use of personal property; providing for the levy and collection of a tax or excise upon the act or privilege of engaging in public utility business; providing for the levy and collection of a tax upon admissions to any place; providing for the levy and collection of a tax upon sales of liquor; providing for the levy and collection of a tax upon conveyances; providing for the levy and collection of a tax upon stock issues and transfers; providing for the levy and collection of a tax or excise upon the business of engaging in radio broadcasting; providing for the levy and collection of a tax upon the sale, use or distribution of fuel oil and diesel oil; providing for the levy and collection of a tax upon the sale, use, consumption or distribution of cigarettes; providing for the levy and collection of a tax upon the sale, use, consumption or distribution of proprietary medicines and toilet preparations; providing for the levy and collection of a store license tax; providing for the levy and collection of a tax on inheritances; providing for the levy and collection of a tax on gifts; providing for the levy and collection of a tax according to or measured by the net income of banks and corporations; providing the necessary administrative machinery for the collection and enforcement of the taxes hereunder; providing for certain exemptions and deductions; declaring certain acts in connection therewith unlawful and providing penalties; making appropriations; providing for the distribution of revenue derived hereunder; providing for shortening the operative period of chapter 191, Laws of 1933, as amended; providing for the amendment of sections 1, 2, 8, 12, 13, 15 and