

For each person, firm or corporation engaged in canning or preserving shellfish in the State of Washington, fifteen dollars (\$15.00);

(For the purpose of this act a case of fish is defined to consist of forty-eight (48) one-pound cans, bottles, or their equivalent in weight.)

No person, firm or corporation shall engage in business as a canner, wholesale fish dealer or retail fish dealer, or fish broker, or engage in the business of freezing, salting, smoking, kippering, preserving fish in ice or otherwise, without first having procured a license as required by this act.

Effective immediately.

SEC. 2. This act is necessary for the support of the state government and its existing public institutions, and shall take effect March 31st, 1937.

Passed the House March 5, 1937.

Passed the Senate March 11, 1937.

Approved by the Governor March 15, 1937.

CHAPTER 150.

[H. B. 273.]

EXCISE TAX ON PILCHARDS.

AN ACT relating to pilchard, providing for a privilege fee thereon, defining offenses, providing penalties and creating a lien on canneries, packing plants, reduction plants, scow and boats, and declaring that this act shall take effect March 31st, 1937.

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

Tax on pilchards.

SECTION 1. There shall be paid to the state treasurer by every person, firm or corporation operating within the State of Washington as a canner, buyer, freezer, wholesale dealer, or manufacturer or [of] fish by-products for the privilege of operating within the State of Washington as a canner, buyer, freezer, wholesale dealer or manufacturer of fish by-products

in addition to all other licenses or fees provided by law the sum of two and one-half cents ($2\frac{1}{2}\phi$) per 100 pounds upon all pilchard handled.

The privilege fee herein required shall be paid to the state treasurer on March first and September first or at such other times as the director of fisheries may order and direct. For the purpose of determining the amount of pilchard handled, each person, firm or corporation subject to the provisions of this act, shall furnish the state treasurer with a report showing the total number of pounds of pilchard received, the total weight to be computed in the round, upon blanks furnished upon request by the director of fisheries. It shall be the duty of the state treasurer upon receiving any such report to endorse thereon his duplicate receipt for taxes, charges and fees, if any, accompanying the report and transmit the report to the director of fisheries and deposit the monies received in the state treasury to the credit of the fisheries fund.

Payable.

Report to
state
treasurer.

It is the intention of this act that only one privilege fee shall be collected for each and every pound of pilchard handled and in order that this end may be accomplished, the director of fisheries and the state treasurer are hereby authorized to determine finally any dispute arising out of the operation and enforcement of this section.

Only one
privilege fee
collectible.

The privilege fee herein required shall constitute a first lien upon the reduction plant, cannery, scow or boat and any other equipment used in the handling or the reduction into oil and meal of said pilchard.

Constitutes
lien.

The state treasurer and the director of fisheries shall have and hereby are granted the right and power to make such rules, regulations and orders and require such reports to be made as in their judgment shall be necessary to insure the collection and payment of the privilege fee herein required and

Rules and
regulations.

Bond. may in their discretion require a bond from any such person, firm or corporation engaged in the business of buying or handling pilchard or in the reducing of pilchard into oil and meal, guaranteeing the payment of said fee.

Falsification. It shall be unlawful for any person to falsify any of the reports or to violate any of the rules, regulations or orders made or required by the state treasurer or the director of fisheries, or to violate any of the provisions of this section.

Penalty. Any person, firm or corporation violating any of the provisions of this section shall be guilty of a misdemeanor and upon conviction thereof shall be fined not less than \$250 nor more than \$1,000, or imprisonment in the county jail for not less than thirty days nor more than six months, or by both such fine and imprisonment.

Effective immediately.

SEC. 2. This act is necessary for the support of the state government and its existing public institutions and shall take effect March 31st, 1937.

Passed the House March 5, 1937.

Passed the Senate March 9, 1937.

Approved by the Governor March 15, 1937.

CHAPTER 151.

[H. B. 308.]

LAPSE OF LEGACIES AND DEVISES.

AN ACT relating to certain legacies and devises, and providing for the lapse or distribution thereof.

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

Legacies and devises lapsed, when.

SECTION 1. Whenever any person having died leaving a will which has been admitted to probate, shall by said will have given, devised or bequeathed unto any person, a legacy or a devise upon the condition that said person survive him, and not other-