

CHAPTER 93.

(H. B. No. 303)

EXEMPTING BEQUESTS AND DEVISES FOR CHARITABLE
PURPOSES FROM INHERITANCE TAX.

AN ACT to exempt bequests and devises, when made for certain charitable purposes, from the payment of any tax or sum under any inheritance tax law, and remitting any such tax claimed to be due on any such bequest or inheritance.

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

SECTION 1. All bequests and devises of property within this State when the same is for one of the following charitable purposes, namely: The relief of aged, impotent [indigent] and poor people; maintenance of the sick or maimed or the support or education of orphans or indigent children shall be exempt from the payment of any tax or sum under any inheritance tax law; and any property in this State which has been devised or bequeathed for such charitable purposes, and upon which a State inheritance tax is claimed or is owing, is hereby declared to be exempt from the payment of such tax, and the same is hereby remitted.

Passed the House February 28, 1905.

Passed the Senate March 8, 1905.

Approved by the Governor March 9, 1905.