

Codes and Statutes of Washington are hereby repealed.

Passed the House February 25, 1921.

Passed the Senate March 2, 1921.

Approved by the Governor March 8, 1921.

CHAPTER 51.

[H. B. 59.]

INHERITANCE TAX.

AN ACT relating to the taxation of inheritances and amending section 7052 Pierce's Code.

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

SECTION 1. That Section 7052 Pierce's Code (chapter 146 Laws 1917) be amended to read as follows:

Section 7052. All bequests and devises of property within this state when the same are for one of the following charitable purposes, namely, the relief of the aged, indigent and poor people, maintenance of sick or maimed, the support or education of orphans or indigent children, and all bequests and devises heretofore made to the state of Washington or to any county, city, school district or other municipal corporation therein for eleemosynary, charitable, educational or philanthropic purposes, and all bequests and devises made to schools and colleges in the state supported in whole or in part by gifts, endowments or charity, the entire income of which said school or college, after paying the expenses thereof, is devoted to the purposes of such institution and which is open to all persons upon equal terms, shall be exempt from the payment of any inheritance tax and any property in this state which has been devised or bequeathed

Exemption
of charitable
bequests and
devises.

for such purposes and upon which a state inheritance tax is claimed or is owing is hereby declared to be exempt from the payment for such tax.

Passed the House February 24, 1921.

Passed the Senate March 2, 1921.

Approved by the Governor March 8, 1921.

CHAPTER 52.

[H. B. 42.]

DRAINAGE DISTRICTS.

AN ACT relating to drainage districts, the election and terms of office of commissioners thereof, and amending section 1947-6 Pierce's Code.

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

SECTION 1. That section 1947-6 Pierce's Code (section 4142 Rem. & Bal. Code) be amended to read as follows:

Section 1947-6. A general election for the election of a board of drainage commissioners of such district shall be held upon the first Tuesday after the first Monday in March, 1922, and annually thereafter. The term of office of commissioners shall be for three years and until their successors are elected and qualified, but of the commissioners elected at the first election held under the provisions of this act the commissioner receiving the highest number of votes shall hold office for three years. The commissioner receiving the second highest number of votes shall hold office for two years, and the commissioner receiving the third highest number of votes shall hold office for one year. The term of office shall begin on the first Monday of the following April, and such election shall be held in accordance with the general election laws of the state of Washington for the election of county

General election.