

The Tax Commission shall keep a record in which shall be entered memoranda of all the proceedings had in each case, and shall also keep an itemized account showing the amount of such taxes collected, in detail, charging the State Treasurer therewith. Records.

SEC. 6. The provisions of this act shall be retroactive as to all estates on which inheritance tax has not been paid in full or which were not exempt under prior inheritance tax laws. Act retroactive.

Passed the Senate March 3, 1945.

Passed the House March 7, 1945.

Approved by the Governor March 15, 1945.

CHAPTER 185.

[S. B. 276.]

RECONVEYANCE OF LAND TO KLICKITAT COUNTY.

AN ACT authorizing the State Forest Board to reconvey certain agricultural lands in Klickitat County.

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

SECTION 1. The State Forest Board is hereby empowered to reconvey by quit claim deed certain lands heretofore acquired through tax foreclosure and subsequently deeded by Klickitat County to said State Forest Board; *Provided however* that only such lands as may be determined by a soil expert, selected by State Forest Board, to be more suitable for agricultural development than the growing of timber, shall be affected by the provisions of this act. Reconvey-
ance of
lands to
Klickitat
County.

Passed the Senate March 1, 1945.

Passed the House March 7, 1945.

Approved by the Governor March 15, 1945.