

priation to the department of social security to carry out the provisions of chapter 166, Laws of 1949 (self-supporting aid to the blind). Purpose.

SEC. 2. This act is necessary for the immediate preservation of the public peace, health and safety and the promotion of public welfare and shall take effect immediately. Emergency.

Passed the Senate February 15, 1951.

Passed the House March 6, 1951.

Approved by the Governor March 16, 1951.

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## CHAPTER 165.

[ S. B. 229. ]

### OLD AGE ASSISTANCE.

AN ACT relating to public assistance; authorizing payments to recipients in certain medical institutions; amending section 74.08.030, R.C.W.; and declaring an effective date.

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

SECTION 1. Section 74.08.030, R.C.W., as derived from chapter 1, Laws of 1951, is amended to read as follows: Amendment.

An old age assistance grant shall be awarded to any person who: Eligibility for old age assistance.

- (a) Has attained the age of sixty-five, and
- (b) Has been a resident of the state of Washington for at least five years within the last ten, and
- (c) Is not an inmate of a public institution except as a patient in a medical institution and who is not a patient in an institution for tuberculosis or a mental disease or a patient in a medical institution because of diagnosis of tuberculosis or psychosis: *Provided*, That such assistance shall cover all costs of general maintenance, exclusive of medical care and health services, and

(d) Has not made a voluntary assignment or transfer of property or cash for the purpose of qualifying for an old age assistance grant, and

(e) Is in need.

[R.C.W. 74.08.030 is § 5, ch. 1, L. '51 (initiative 178).]

Effective date of act.

SEC. 2. This act shall take effect on December 8, 1952.

Passed the Senate March 2, 1951.

Passed the House March 6, 1951.

Approved by the Governor March 16, 1951.

CHAPTER 166.

[ S. B. 241. ]

TAXATION—RECIPROCITY AMONG STATES.

AN ACT relating to reciprocity between this state and other states in the matter of authority, jurisdiction, and procedure for the enforcement of payment and collection of taxes lawfully imposed; prescribing authority and jurisdiction thereto.

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

Reciprocity in enforcement of tax liability.

Claims against state and subdivisions excepted.

Limitations of action.

Certificate.

SECTION 1. The courts of the state shall recognize and enforce the liability for taxes lawfully imposed by the laws of any other state which extends a like comity in respect to the liability for taxes lawfully imposed by the laws of this state and the officials of such state are hereby authorized to bring an action in all the courts of this state for the collection of such taxes: *Provided*, That the courts of this state shall not recognize claims for such taxes against this state or any of its political subdivisions: *Provided, further*, That the time limitations upon the bringing of such actions which may be imposed by the laws of such other state shall not be tolled by the absence from such state of the person from whom the taxes are sought. The certificate of the secretary of state