

# LAWS OF WASHINGTON.

## CHAPTER I.

[H. B. No. 7.]

### PAYMENT OF TAXES.

AN ACT extending the time for payment of taxes, remitting penalties, and declaring an emergency.

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

SECTION 1. That the time for the payment of all state and county taxes levied for the year 1890 be and the same is hereby extended to March 1st, 1891, after which date the same shall become delinquent, and all penalties provided by law for the non-payment of such taxes shall attach and the same be collected as provided by law.

SEC. 2. That all penalties on all state and county taxes paid on or before March 1st, 1891, be and are hereby remitted, but said taxes shall draw interest from January 1st, 1891, until paid, at ten per cent. per annum, and the county treasurers of the respective counties in the state are authorized to receive and receipt for such taxes, with interest, but without penalty, up to March 1st, 1891. Remitting penalty.

SEC. 3. That the county treasurers of the various counties who shall have collected any penalties on any such taxes for said year 1890, prior to the passage of this act, keep the amount of such penalties so collected in a separate fund to be refunded to the respective parties having paid the same, and that any person having so paid any such penalty shall present his claim therefor to the board of county commissioners of the county in which the same were paid, and the board shall audit said claim and order a warrant drawn therefor, which warrant the treasurer shall pay out of said fund. Separate funds.

SEC. 4. Whereas, the time to which the payment of taxes is by this act extended would otherwise expire before this act would take effect, an emergency exists; and, therefore,

that this act shall take effect and be in force from and after its passage and approval by the governor.

Approved January 20, 1891.

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## CHAPTER II.

[H. B. No. 10.]

### LEGISLATIVE EXPENSES.

AN ACT making appropriations for the expenses of the second legislature of the State of Washington.

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

SECTION 1. That there be and there is hereby appropriated out of any money in the treasury of the state, not otherwise appropriated, the sum of seventy thousand dollars, or so much thereof as may be necessary, to pay the per diem and mileage of the members and the salaries of the officers and employés of the present session of the legislature of the State of Washington, and the other expenses of this session.

SEC. 2. This act shall take effect and be in force from and after its passage and approval by the governor.

Approved January 20, 1891.

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## CHAPTER III.

[H. B. No. 87.]

### VACANCIES IN THE LEGISLATURE.

AN ACT relating to the filling of vacancies in the legislature of the State of Washington.

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

SECTION 1. Whenever a vacancy occurs in the legislature of the State of Washington during or prior to any session