

the same by order to be served upon the company or companies affected.

SEC. 2. This act shall not be construed as conferring upon the Department of Public Works jurisdiction, supervision or control of the rates, service or facilities of any mutual, cooperative or farmer line telephone company or association, except for the purpose of carrying out the provisions of this act.

Passed the House February 26, 1923.

Passed the Senate March 7, 1923.

Approved by the Governor March 15, 1923.

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## CHAPTER 119.

[S. B. 154.]

### INHERITANCE TAX.

An Act relating to taxation of inheritances, and amending section 11202 of Remington's Compiled Statutes.

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

SECTION 1. That Section 11202 of Remington's Compiled Statutes be amended to read as follows:

Section 11202. The inheritance tax shall be imposed on all estates subject to the operation of this and other inheritance tax acts of the State of Washington at the following rates:

If passing to or for the use of a father, mother, husband, wife, lineal descendant, adopted child or lineal descendant of an adopted child, the tax shall be one per centum of any value not exceeding fifty thousand dollars; two per centum of any value in excess of fifty thousand dollars and not exceeding one hundred thousand dollars; three per centum of any value in excess of one hundred thousand dollars and not exceeding one hundred fifty thousand dollars; four per centum of any value in excess of one

Mutual,  
cooperative  
and farmer  
lines.

Amends Rem.  
Comp. Stat.  
§ 11202;  
Pierce's Code  
§ 7063.

Rates.

hundred fifty thousand dollars and not exceeding two hundred thousand dollars; five per centum of any value in excess of two hundred thousand dollars and not exceeding three hundred thousand dollars; seven per centum of any value in excess of three hundred thousand dollars and not exceeding five hundred thousand dollars; ten per centum of any value exceeding five hundred thousand dollars; *Provided, however,* That in the above cases, ten thousand dollars of the net value of any estate shall be exempt from such duty or tax.

If passing to or for the use of a sister, brother, uncle, aunt, nephew or niece, the tax shall be five per centum of any value not exceeding fifty thousand dollars; six per centum of any value in excess of fifty thousand dollars and not exceeding one hundred thousand dollars; eight per centum of any value in excess of one hundred thousand dollars and not exceeding one hundred fifty thousand dollars; ten per centum of any value in excess of one hundred fifty thousand dollars and not exceeding two hundred thousand dollars; twelve per centum of any value in excess of two hundred thousand dollars and not exceeding three hundred thousand dollars; fifteen per centum of any value in excess of three hundred thousand dollars and not exceeding five hundred thousand dollars; twenty per centum of any value in excess of five hundred thousand dollars.

If passing to or for the use of collateral heirs beyond the third degree of relationship or to strangers to the blood, the tax shall be ten per centum of any value not exceeding fifty thousand dollars; twelve per centum of any value in excess of fifty thousand dollars and not exceeding one hundred thousand dollars; fifteen per centum of any value in excess of one hundred thousand dollars and not exceeding one hundred fifty thousand dollars; twenty per centum of

any value in excess of one hundred fifty thousand dollars and not exceeding two hundred thousand dollars; twenty-five per centum of any value in excess of two hundred thousand dollars and not exceeding three hundred thousand dollars; thirty per centum of any value in excess of three hundred thousand dollars and not exceeding five hundred thousand dollars; forty per centum of any value in excess of five hundred thousand dollars.

Passed the Senate February 13, 1923.

Passed the House March 2, 1923.

Approved by the Governor March 15, 1923.

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## CHAPTER 120.

[S. B. 133.]

### STATE HIGHWAYS.

An Act reappropriating certain sums from the public highway fund for the purpose of constructing and maintaining certain highways that have been established and constructed and declaring that this act shall take effect immediately.

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

SECTION 1. That the sum of two million two hundred forty-seven thousand two hundred sixty-seven dollars and ninetyfour cents (\$2,247,267.94) from the public highway fund or so much thereof as may be necessary, be and the same is hereby reappropriated for completing and maintaining work already under contract and construction on certain state roads hereinafter mentioned; the same being the unexpended balance of certain existing appropriations as shown by the state auditor's books January 31, 1923, said respective balance being reappropriated as follows:

Appropriation  
\$2,247,267.94.