

CHAPTER 112.

[S. B. 204.]

TAX ON CHRISTMAS TREES EXPORTED.

AN ACT relating to evergreen trees and imposing a tax thereon to be collected by means of the issuance of tags, prescribing the duties of certain state officers in connection therewith; amending section 8291-1 and repealing sections 8291-2, 8291-3, and 8291-4 of Remington's Revised Statutes; and enacting new sections to be numbered 8291-2, 8291-3, 8291-4, 8291-5, 8291-6 and 8291-7 of Remington's Revised Statutes.

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

SECTION 1. That section 8291-1 of Remington's Revised Statutes, be amended to read as follows:

Amends
§ 8291-1, Rem.
Rev. Stat.
(§ 3609-11
P. C.)

Section 8291-1. It shall be unlawful for any person, firm or corporation to ship and/or transport to a point outside of the State of Washington and sell any evergreen tree, commonly known as a Christmas tree, including fir, hemlock, spruce and pine trees without first paying the tax thereon, as provided in this act, and no person, firm or corporation, railroad, automobile transportation company, steamship company, or other carrier, whether public or private, shall accept for shipment or transportation, or transport or carry any such evergreen trees to any point outside the State of Washington unless the same have been tagged by the shipper thereof under the provisions of this act.

Unlawful to
ship Christ-
mas trees
without first
paying tax.

SEC. 2. Section 8291-2 of Remington's Revised Statutes is hereby repealed and a new section is enacted in lieu thereof to read as follows:

Lieu § 8291-2,
Rem. Rev.
Stat. (§ 3609-
12 P. C.)

Section 8291-2. There is hereby imposed upon the severance of Christmas trees from the earth of the state and the shipment thereof to points outside the state a tax of one cent (1¢) per tree. The director of licenses shall cause to be prepared, and shall

Severance
tax.

Tags.

issue and sell to shippers of such trees, the tags required by this act. Tags shall be printed on suitable material and shall have printed on one side the value thereof. They shall be prepared in varying denominations of such value as may be determined by the director of licenses, in conjunction with the director of conservation and development, to be suited to the demands of the business. Upon application by shippers the director of licenses shall issue and sell tags at their face value. The proceeds from the sale of tags shall be deposited in the state treasury to the credit of the forest development fund, after first deducting the necessary cost of printing and clerical help incurred by the director of licenses, which deductions shall be credited to the general fund. The director of licenses shall report monthly to the state treasurer the cost of preparing tags, and, with reasonable accuracy, the expense of additional clerical hire necessitated by the issuance and sale of such tags, and the state treasurer shall upon receipt of such report make the necessary adjustment between the general fund and the forest development fund.

Lieu § 8291-3,
Rem. Rev.
Stat. (§ 3609-
13 P. C.)

SEC. 3. Section 8291-3 of Remington's Revised Statutes is hereby repealed and in lieu thereof a new section is enacted to read as follows:

Shipper to
tag trees.

Section 8291-3. Before delivering any Christmas trees to a carrier, either public or private, the shipper shall attach or affix to the tree, or bundle of trees, tags of such denominations as will insure the payment of the taxes imposed by this act. In cases where Christmas trees are shipped loose, each tree shall be tagged; but where shipment is made by bundle, or in any manner other than by individual tree, tags may be attached to the bundle, or other package used in shipping, or posted on the outside of the car or vehicle in which such trees are carried in

such denominations as will insure payment of the tax imposed by this act.

SEC. 4. Section 8291-4 of Remington's Revised Statutes is hereby repealed and in lieu thereof a new section is enacted to read as follows:

Lieu § 8291-4,
Rem. Rev.
Stat. (§ 3609-
14 P. C.)

Section 8291-4. All persons, firms and corporations shipping Christmas trees to points outside the State of Washington, whether by delivery to carriers for hire, or by the use of his or its own conveyance, shall comply with this act.

All persons
to comply
with act.

SEC. 5. A new section to be numbered 8291-5 of Remington's Revised Statutes is hereby enacted to read as follows:

Added
§ 8291-5, Rem.
Rev. Stat.
(§ 3609-15
P. C.)

Section 8291-5. Upon the receipt of any Christmas tree for shipment the carrier shall within thirty (30) days thereafter file a copy of the bill of lading covering such shipment with the state supervisor of forestry. Where shipment is made by use of conveyance operated by the shipper, the trees shall be tagged and the shipper shall report within thirty (30) days thereafter to the state supervisor of forestry, the number of trees in such shipment and the destinations thereof.

Carrier to
file bill of
lading.

SEC. 6. A new section to be numbered 8291-6 of Remington's Revised Statutes is hereby enacted to read as follows:

Added
§ 8291-6, Rem.
Rev. Stat.
(§ 3609-16
P. C.)

Section 8291-6. Within thirty days after the first day of January of each year every person, firm or corporation shipping Christmas trees shall file with the state supervisor of forestry a written report subscribed and sworn to before any officer authorized to take acknowledgment of deeds, showing the number of Christmas trees shipped and/or transported and sold outside the State of Washington during the preceding calendar year, the name of the person, firm or corporation from which said trees were acquired and the legal description of the property from

Annual
report.

which such trees were cut, and the place to which such trees were shipped.

Added
§ 8291-7, Rem.
Rev. Stat.
(§ 3690-17
P. C.)

SEC. 7. A new section to be numbered 8291-7 of Remington's Revised Statutes is hereby enacted to read as follows:

Penalty.

Section 8291-7. The violation of any of the provisions of this act shall constitute a gross misdemeanor.

Passed the Senate March 2, 1937.

Passed the House March 9, 1937.

Approved by the Governor March 13, 1937.

CHAPTER 113.

[S. B. 257.]

AUTHORIZING DIRECTOR OF HIGHWAYS TO CONTRACT WITH THE FEDERAL GOVERNMENT.

AN ACT authorizing the director of highways of the State of Washington to make certain agreements with the Federal government as to taking or damaging of state property used for highway purposes, and authorizing and directing the governor to execute proper instruments required by said agreements on behalf of the State of Washington, and providing for the disposition of funds realized thereby.

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

Agreement.

SECTION 1. Whenever it is or may become necessary or desirable for the Federal government or any agency thereof to acquire an interest in or in any way damage any property or interest therein owned by the State of Washington and used in connection with any primary highway in the State of Washington in connection with any Federal project for the development of any river within or partially within the State of Washington, the director of highways of the State of Washington shall be and he hereby is authorized, empowered and directed to negotiate