

CHAPTER 140.

[S. H. B. 107.]

INHERITANCE AND GIFT TAX EXEMPTIONS
AND DEDUCTIONS.

AN ACT relating to revenue and taxation; providing for certain exemptions from taxes on gifts, bequests, devises and transfers of property; providing for certain deductions in computing taxes upon the privilege of transferring property by gift; providing for the retroactive application of the act; amending section 11, chapter 202, Laws of 1939, as last amended by section 1, chapter 224, Laws of 1943; amending section 5, chapter 119, Laws of 1941; repealing section 12, chapter 202, Laws of 1939, as last amended by section 2, chapter 197, Laws of 1941, and declaring an emergency.

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

SECTION 1. Section 11, chapter 202, Laws of 1939, as last amended by section 1, chapter 224, Laws of 1943, is amended to read as follows: Amendment.

Section 11. All gifts, bequests, devises, and transfers of property to or for the use of any of the following shall be exempt from inheritance tax: Exemptions from inheritance tax.

- (a) The United States of America; United States.
- (b) The State of Washington; State.
- (c) A municipal or public corporation, school district or any school or educational institution in this state supported by public funds in whole or in part; Municipal and public corporations and public schools.

- (d) A trust or a fraternal society, order or association operating under the lodge system, exclusively for any religious, charitable, scientific, literary, educational, public or other like work, whether or not such work is to be carried on within this state; or Fraternal organizations.

- (e) A society, corporation, institution, organization or association exclusively engaged in or devoted to any religious, charitable, scientific, literary, educational, public or other like work, no part of the net earnings of which inures to the benefit of any private stockholder or individual, whether or not it Charitable and non-profit organizations.

be organized under the laws of this state or engaged in such work therein.

Amendment. SEC. 2. Section 5, chapter 119, Laws of 1941 is amended to read as follows:

Deductions of gifts. Section 5. In computing net gifts for any calendar year there shall be allowed as deductions all gifts of property to or for the use of any of the following:

United States. (a) The United States of America;

State. (b) The State of Washington;

Municipal and public corporations and public schools. (c) A municipal or public corporation, school district or any school or educational institution in this state supported by public funds in whole or in part;

Fraternal organizations. (d) A trust, or a fraternal society, order, or association operating under the lodge system, exclusively for any religious, charitable, scientific, literary, educational, public or other like work, whether or not such work is to be carried on within this state; or

Charitable and non-profit corporations. (e) A society, corporation, institution, organization or association exclusively engaged in or devoted to any religious, charitable, scientific, literary, educational, public or other like work, no part of the net earnings of which inures to the benefit of any private stockholder or individual, whether or not it be organized under the laws of this state or engaged in such work therein.

Scope of act. SEC. 3. The provisions of this act shall apply to all gifts, bequests, devises and transfers of property with respect to which the inheritance tax or gift tax, as the case may be, has not been finally determined at the time this act takes effect.

Repealing clause. SEC. 4. Section 12, chapter 202, Laws of 1939, as last amended by section 2, chapter 197, Laws of 1941, is hereby repealed.

Emergency. SEC. 5. This act is necessary for the immediate preservation of the public peace, health and safety,

the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House February 16, 1949.

Passed the Senate March 6, 1949.

Approved by the Governor March 16, 1949.

CHAPTER 141.

[S. H. B. 137.]

PROTECTION AND DEVELOPMENT OF FORESTS.

AN ACT to provide for the protection and development of forests, and amending section 1, chapter 45, Laws of 1933.

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

SECTION 1. Section 1, chapter 45, Laws of 1933 is amended to read as follows: Amendment.

Section 1. The State Supervisor of Forestry shall, subject to the approval of the Director of the Department of Conservation and Development, have power, subject to the provisions hereof, to enter into contracts and undertakings with private corporations or rural fire protection districts for the protection and development of the forests or any designated forest area within the state.

Supervisor may contract for protection and development of forests.

Passed the House February 16, 1949.

Passed the Senate March 7, 1949.

Approved by the Governor March 16, 1949.