

Approved by the Governor March 9, 1955, with the exception of sections 4 and 5, which are vetoed.

Note: Excerpt of Governor's Veto Message reads as follows:

"* * * As originally introduced, the apparent purpose of this bill was to authorize the use of the last federal or official county census, whichever was the later, for the purpose of determining the distribution of liquor profits to counties. Sections 4 and 5 of the bill relate to the proportionate distribution of such profits to cities. Apparently these sections were included for technical reasons merely because they were a portion of chapter 187, Laws of 1949 as originally enacted. However, Sections 4 and 5 were later amended to delete certain language contained in the original 1949 act. Subsequent to 1949 the legislature enacted chapter 96, Laws of 1951, creating a State Census Board. In this act it was provided that the population estimates of the Board be used for the allocation and payment to cities of certain state funds. The inclusion of sections 4 and 5 in this bill raises a serious question as to whether, as a matter of statutory construction, the content of such sections supersedes the 1951 act. I feel certain that such result was not intended by the legislature and in order to remove any doubt as to the effect of these provisions I am disapproving the same. For these reasons, sections 4 and 5 of this bill are vetoed and the remainder is approved."

CHAPTER 110.

[H. B. 41.]

TAXATION—LATE PAYMENTS—PENALTIES.

AN ACT relating to revenue and taxation; prescribing penalties; and amending section 9, chapter 9, Laws of 1951 first extraordinary session and RCW 82.32.090.

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

SECTION 1. Section 9, chapter 9, Laws of 1951 first extraordinary session and RCW 82.32.090 are each amended to read as follows: Amendment.

If payment of any tax due is not received by the tax commission by the last day of the month in which the tax becomes due, there may be added to the tax a penalty of ten percent of the amount of the tax; and if the tax is not received within forty days of the due date, there may be added an additional penalty of five percent of the amount of the tax; and if the tax is not received within seventy days of the due date, there may be added an ad- Penalties for late payments.

ditional penalty of five percent of the amount of the tax; but none of the penalties so added shall be less than one dollar.

Penalty if
warrant
is issued.

If a warrant be issued by the tax commission for the collection of taxes, increases, and penalties, there may be added thereto a penalty of five percent of the amount of the tax, but not less than one dollar.

Maximum
aggregate
of penalties.

Notwithstanding the foregoing, the aggregate of penalties imposed under this chapter for failure to file a return, late payment of any tax, increase, or penalty, or issuance of a warrant shall not exceed twenty-five percent of the tax due, but shall in no case be less than the minimum penalties prescribed herein.

Passed the House February 2, 1955.

Passed the Senate March 7, 1955.

Approved by the Governor March 14, 1955.

CHAPTER 111.

[H. B. 439.]

FIRE PROTECTION DISTRICTS—WITHDRAWAL
OF TERRITORY.

AN ACT relating to fire protection districts; providing for the exclusion of territory within the district upon incorporation of such territory as a city or town without approval of the fire protection district commissioners; and providing for the withdrawal of territory from a fire protection district, and declaring an emergency.

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

Withdrawal
of territory
authorized.

SECTION 1. Territory within a fire protection district may be withdrawn therefrom in the same manner provided by law for withdrawal of territory from water districts, as provided by chapter 57.28 RCW.

SEC. 2. The incorporation of any previously unincorporated land lying within a fire protection dis-