

CHAPTER 296.

[S. B. 550.]

INHERITANCE TAXES.

AN ACT relating to inheritance taxes; and amending section 12, chapter 55, Laws of 1901, as last amended by section 4, chapter 184, Laws of 1945, and RCW 83.44.010.

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

SECTION 1. Section 12, chapter 55, Laws of 1901, as last amended by section 4, chapter 184, Laws of 1945, and RCW 83.44.010 are each amended to read as follows:

RCW 83.44.010
amended.

All taxes imposed by the inheritance tax provisions of this title shall take effect and accrue upon the death of the decedent or donor. If such tax is not paid within fifteen months from the accruing thereof, interest shall be charged and collected at the rate of six percent per year unless the amount of tax cannot be determined because of litigation pending in any court of competent jurisdiction or arbitration under the provisions of chapter 46, Laws of 1959 (Senate Bill No. 126) which involves, either directly or indirectly, the amount of tax payable, in which case interest shall not be charged during the time necessarily consumed by such litigation or arbitration: *Provided*, That in no case shall interest be tolled for a period of more than three years from the expiration of the fifteen months after date of death. The minimum tax due in any event shall be paid within fifteen months from the accruing thereof. In all cases where a bond shall be given under the provisions of RCW 83.16.020 interest shall be charged at the rate of six percent per year from and after a period of sixty days from the time that the person or persons owning the beneficial interest come into the possession of same until the payment thereof.

Taxes, when
due—Interest

The tax commission may, in its discretion, waive the payment of interest required to be assessed under the inheritance tax provisions of this title.

Passed the Senate March 11, 1959.

Passed the House March 12, 1959.

Approved by the Governor March 24, 1959.

CHAPTER 297.

[S. B. 127.]

ENGINEERING AND LAND SURVEYING.

AN ACT relating to the practice of engineering and land surveying; granting powers and immunities to the state board for registration of professional engineers and land surveyors; defining terms; providing for procedures; establishing the professional engineers' account of the general fund; providing exemptions and qualifications therefor; adding three new sections to chapter 283, Laws of 1947 and to chapter 18.43 RCW; and amending sections 10, 11, 13 and 16, chapter 283, Laws of 1947 and RCW 18.43.070, 18.43.080, 18.43.100 and 18.43.130.

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

New section.

SECTION 1. There is added to chapter 283, Laws of 1947 and to chapter 18.43 RCW a new section to read as follows:

Certain board duties enumerated—Investigative powers.

The board may adopt and amend bylaws establishing its organization and method of operation, including but not limited to meetings, maintenance of books and records, publication of reports, code of ethics, and rosters, and adoption and use of a seal. Three members of the board shall constitute a quorum for the conduct of any business of the