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Statutory Construction

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deferred plan; otherwise the costs to a maximum of twenty-five cents per year per acre and aggregate maximum of \$1.50 per acre are to be extended on the tax rolls (section 7).

By Chapter 115, section 2, a failure to restock an area logged, with the result that the supervisor has the restocking done can result in a lien arising more than six years after the logging is completed. There is no provision for filing the lien against the land restocked though enforcement is to be "in the same manner and with the same effect as a mechanic's lien". Problems of priority and secrecy of such a lien are obvious, but nothing indicates how these complications may affect persons who subsequently acquire interests in the land.

Oil and Gas Leases. Chapter 131 repeals the 1937 statute, as amended, and substitutes therefor new provisions concerning oil and gas leases of state lands. The new pattern authorizes 5-year leases, renewable to reach a maximum duration of 20 years, with a preference right for additional renewals, and eliminates a 3-year permit for exploration to precede leasing. Rental, prior to production which requires payment of minimum royalties of \$5.00 per acre, is reduced from \$1.00 to fifty cents per acre. Maximum area including river, lake, tide and submerged lands is specified. Formerly no maximum of such "water" lands was specified.

Royalty previously was twelve and one-half percent but shall now be "not less" than that figure. On the other hand royalty traceable to production of gas gives the producer a more favorable position, in that all gas produced is not computed in reaching the figure, as formerly, but only that delivered and sold by the lessee or used to manufacture gasoline or other products, less "a proper allowance for extraction costs." (section 19.)

Other provisions apparently are primarily modifications of the administrative directions of the statute.

HARRY M. CROSS

STATUTORY CONSTRUCTION

Effect of Amendments. Chapter 162 establishes a rule of statutory construction with respect to the effect of two or more acts amending the same section enacted at one session of the legislature. The rule stated is that "each act shall be given effect to the extent that the amendments do not conflict in purpose, otherwise the act last filed in the office of the Secretary of State in point of time, shall control". The

rule enacted is designed to meet a situation which arises under the Washington Constitution, Article II, section 37, which requires that a section amended be set forth at full length. When two separate subdivisions of the same section are amended in separate acts it is possible, under the holding in *State ex rel. Gebhardt v. Superior Court*¹ that only one of the acts will be given effect; and that which one is held inoperative may depend on whether one does or does not contain an emergency clause. The problem is further complicated by reason of the existing legislative practice of setting forth at full length in amendatory acts each of the RCW sections into which a session law section has been divided in that compilation. Chapter 162 is, therefore, designed to establish a rule of construction in such cases which will give effect to the legislative intent that both amendatory provisions be operative when the two acts amend different parts or subdivisions of the same session law or code section.

ALFRED HARSCH

TAXATION

Revenue-raising Measures. Eight acts passed at the regular and special sessions of the legislature either levy new taxes, increase existing tax rates, extend temporary surtax rates or establish procedures designed to increase the amount of tax collected through changes in administrative practice and procedures.

Chapter 10, Extra Session, is regarded as the major revenue-producing measure of the two sessions. It increases the surtax rate under the business and occupation tax to 60% of the normal tax, for the period beginning May 1, 1955 and ending June 30, 1957, and increases the rates of sales tax and the use tax from 3% to 3⅓% beginning May 1, 1955. Chapters 3 and 14, Extra Session, increase the tax on cigarettes beginning May 1, 1955, making the taxes five cents per package on the popular brands.

Chapter 389 extends, until June 30, 1957, excise taxes which would otherwise have expired in 1955. Section 6 extends the tax on transient rentals under both the business and occupation tax and the retail sales tax. Section 29 extends the 10% surtax on persons rendering public utility services. Section 47 of this chapter also imposes a new tax by extending the business and occupation tax under the wholesaling classification to taxpayers distributing goods from a central warehouse to

¹ 15 Wn.2d 673, 131 P.2d 943 (1942).