STATE OF WASHINGTON

SECOND REPORT

OF THE

Department of Licenses

January 1, 1923, to December 31, 1924



FRED J. DIBBLE, Director
PERCY F. THOMAS, Assistant Director
WILLIAM MELVILLE, Secretary

TO THE GOVERNOR.

OFFICE OF THE DEPARTMENT OF LICENSES.

Olympia, Wash., December 31, 1924.

To his Excellency Louis F. Hart, Governor of the State of Washington.

Sir: I have the honor to submit herewith my report of the operation of this Department for the period from January 1, 1923, to December 31, 1924, inclusive, showing the amount of business handled by the License Department during that period, and including some recommendations.

Yours very truly,

FRED J. DIBBLE. Director of Licenses.

INTRODUCTORY.

The License Department is organized in two divisions, namely, the Motor Vehicle and the General license divisions. The business of the Department falls naturally into this segregation and the functions of each division are as follows:

MOTOR VEHICLE DIVISION.

Issuance of Motor Vehicle Licenses.

Issuance of Motor Vehicle Operators Licenses.

Permits for transporting passengers for hire in motor propelled vehicles.

GENERAL LICENSE DIVISION.

Professional licenses requiring examinations:

Accountancy Medicine and Surgery Architecture Midwifery Barbering Mining Chiropody Nursing Chiropractic Optometry Dentistry Osteopathy Drugless Healing Pharmacy Embalming

Miscellaneous licenses:

Commission Merchants Alien Firearms Commercial Fishing Corporations Game Farm, etc. Electricians Peddling drugs and medicines Liquid Fuel Tax Collection

Veterinary

Shopkeepers

In this report each of the divisions named is taken up separately and discussed only in the most general way. It has not been our purpose to go into minute details, many of which would be highly interesting and informative. In addition to the facts and figures quoted herein, such information as may be available will be furnished upon request. The cost of printing a voluminous report is large and while each item of information contained in it might be of absorbing interest to particular individuals, much of its matter would be of slight value to the public at large. These considerations induced the belief that a concise statement showing only the salient features of departmental activity during the past two years would be wise.

MOTOR VEHICLE DIVISION.

The Motor Vehicle Division continues to show a steady increase each year. The figures for the present biennium show an increase of 38.8% over those for the biennium 1921-1923.

The following table gives the estimated number of motor vehicle registrations for each county. This estimate is based upon the number of applications received by the auditors deducting applications for transfers and new plates.

COUNTIES	1921	1922	1923	1924
	- 100	1 000	1 550	1 104
Adams	1,482	1,326	1,570	1,704
Asotin	1,072	1,215	1,226	1,418
Bentom	1,891	1,944	2,360	2,519
Ohelan	5,479	6,805	7,776	8,078
Aallam	1,774	1,989	2,750	3,283
Marke	5,031	5,811	6,986	8,524
Jolumbia	1,014	1,083	1,181	1,242
Dowlitz	1,072	1,414	3,121	5,443
Douglas	994	950	1,004	1,039
erry	316	287	339	554
Franklin	682	796	1,106	1,195
tarfield,	826	884	926	911
Frant	1,111	1,104	1,311	1,433
rays Harbor	5,655	6,894	9,787	11,703
sland	585	619	788	1,004
lefferson,	604	75L	959	1,217
(ing	59,910	58,134	70,830	83,593
Citsap	2.944	3.027	4.037	5,281
Kittitas	2,437	2,585	3.874	3,255
dickitat	1,540	1,613	1.835	2,288
ewis	5,109	5.922	8,400	10,410
Lincoln	3,022	2,740	3,190	3,419
Mason	721	818	1,116	1,392
Okanegan	2,028	2,386	3.034	3,224
Pacific	1,404	1,790	2,487	2,579
Pend Oreille	742	884	1.109	1.374
Pierce	19.849	22,052	27,772	30,688
an Juan	234	243	379	487
kagit	4.992	5,480	7.263	8,389
kamania	273	287	45/7	581
Spehemish	9,320	10.606	13,410	15.185
Spokane	22,375	24,946	29,361	30,516
stevens	2,184	3,049	3,124	3,656
Phurston	3,802	3,756	6,764	8,428
Vahkiakum	117	155	209	320
Valla Walla	4,914	5.303	6,114	6,601
	7.058	7,733	10,075	11,719
Whatcom		5,369	5.802	5,872
Whitman	5,694		15,809	17,133
(akimaMiscellaneous	18,005 721	14,495 3,712	10,809	17,103
Total	194,983	220,957	269,749	507,658

The following table gives the number of motor vehicle registrations in the various classifications for the years 1921, 1922, 1923, and 1924.

CLASS	1921	1922	1023	1924
Private Truck For Hire Stage Trailer Motorcycle Exempt Motorcycle Exempt Dealers (Master Pl.) Add Dealer (Extra) Motorcycle Dealer	154,239 27,739 2,454 927 797 3,763 1,891 115 811 2,212	176,074 31,941 1,945 756 980 3,668 2,638 154 712 2,063 24	218, 580 37, 100 1,914 670 1,282 3,530 3,146 15‡ 770 2,553 20	251,466 41,555 1,791 631, 1,370 3,164 3,346 155 843 3,118
Total Registration. Pransfers Replaced Number Plates. Duplicate Certificate Auditors For Hire Permit. Jitney Permits	194,983 13,299 1,330 2,236 74 4,391	220,957 19,980 1,801 437 79 583	269,749 28,200 2,629 760 44 214	307,658 29,614 2,452 524 24 199

The cost of issuing licenses and plates has been radically reduced by more efficient methods of checking, typing and mailing, which has given the motorist better service during the congested periods.

Our filing system has been enlarged and improved so that we are enabled to render valuable assistance to peace officers throughout the state. The "Engine File" as now conducted is being used extensively by law enforcement officers, insurance companies and individuals in locating stolen cars, and identifying owners who have violated motor vehicle laws. Many stolen cars have been identified through the use of this file and returned to the rightful owner.

Applications for dealer's license, if properly made out, are being passed through by the State Treasurer on the date they are received and plates are mailed on the following day. The license follows in the regular routine. This method eliminates the necessity of having temporary cards, which are now only issued when the supply of plates ordered for the dealer becomes depleted. This is also a great convenience for dealers. Dealer's plates are now assigned and ordered earlier in the year and are not issued consecutively. The supply ordered for each dealer is based on an estimate of his needs for the ensuing year.

License plates are being made at the State Penitentiary at a cost considerably under the price formerly paid to private manufacturers. A still greater saving has been made during the past biennium by using the same colors on the license plates during the year 1923, 1924 and 1925, which made possible the purchasing of enamel in large quantities.

Plans for a new design for the 1926 license plates have been adopted and dies are now being manufactured. This new plate will be slightly larger and will bear the word "Washington" stamped in full across the bottom of the plate. The numbers will be so arranged as to increase their visability.

This change has been made at the suggestion of numerous motorists, one of whom says: "A great many Washington automobiles get into other states in the course of the year and if the name is brought to the attention of the people in those states, it will be a very suggestive form of advertising.

It will also be a wonderful help in selling the state to our own people. Using the abbreviation is more or less like calling a man by a nickname and does not carry the dignity which the name of the state should have." Another writer says: "The tourist travel East is getting larger every year and a license bearing the name 'Washington' would be much more effective from an advertising standpoint than the abbreviated form 'Wn.'"

During the past biennium, the printing of the numerical lists, which have been furnished county officials, state highway patrolmen, and other peace officers, has cost the state quite a large sum of money. These books are an absolute necessity in assisting peace officers in the enforcement of the motor vehicle law. If these books are to be printed, the Legislature should authorize a sufficient appropriation for this purpose.

No recommendations will be made in this report for any change in the motor vehicle laws in view of the fact that a motor vehicle code is being prepared for submission to the Legislature. Many of the new features embodied in this code are approved by the License Department.

The following table shows the number of motor vehicle licenses issued for each fiscal year.

Year	Number	Year	Number
rear		7016	108,001
1909		1010	
1910		1010	
1911	11,879	1010	
191/2	16,946	1601	194,989
1913	22,703	1009	220,937
1904	27,750	1602	
191	46,000	1021	307,658
1916		1972-11	

The above statistics show that the first license was issued in this state in the year 1909. At that time, license plates were not issued and the motorist was required to furnish his own number tag or plate and was permitted to have this number painted or inscribed on his vehicle. In the year 1915, the first metal plate was issued by the state, at which time the number of vehicles had increased from 4,547 in the year 1909 to 27,756, an increase of 510% and to 307,658 during the year 1924, which is a further increase of 1009% for the period from 1914 to 1924.

OPERATOR'S LICENSES.

Record of operator's licenses issued during the period beginning August 1, 1923, and ending January 1, 1925, as compared with those issued during the period beginning August 1, 1921, and ending July 31, 1923.

	1921-1923	1923-1924
Number of Licenses Issued Duplicate Certificates Special School Permits Permits to Operate Vehicles For Hire. Licenses Cancelled Outright or Suspended. Licenses Cancelled and Blue Duplicates Issued. Blue Licenses Cancelled and Yellow Duplicates Issued.	301,110 3,518 51, 55, 124 1,492 34	350,865 2,306 32 82 445 374 9

Operator's licenses show a large increase over the two year period beginning August 1, 1921, and ending July 31, 1923. Owing to the activity of the state highway patrol, county and city peace officers and the fine cooperation of justices of the peace throughout the state, a large percentage of operators have been licensed, the increase on January 1, 1925, being 16.5% greater than for the two year period ending July 31, 1923.

The records of cancellation and suspension also show that these officers have been vigilent in keeping the highways cleared of reckless and drunken drivers. Our records will show many instances of the refusal of licenses when an investigation disclosed the fact that the applicant was mentally, physically or morally unfit to operate a motor vehicle on the public highways. It is our recommendation that this Department be granted more power along these lines than the present laws permit. A complete record of each conviction is kept in our files for ready reference and to prevent a person who has been convicted of violation of the Motor Vehicle Laws from filing another application and obtaining a new license. Each license, when returned after the suspense period has expired, bears a permanent record of the conviction.

While the records show a decrease in the number of blue and yellow licenses issued on minor violations, a large increase is noted in the number of licenses suspended or cancelled for reckless driving and driving while intoxicated.

It is recommended that the minimum suspension on a conviction of driving while intoxicated be made six months instead of three months, and that the Director of Licenses have the power to revoke a license when presented with such proof or evidence as may be provided by Statutes. It is recommended, also, that before licenses so suspended be returned, that the person convicted be required to submit to an examination and produce evidence that will show his fitness to safely operate a motor vehicle. We further recommend that the minimum age for drivers be raised from fifteen years of age, which is the present minimum, to sixteen years, in order to conform to the statutory requirements of other states.

GENERAL LICENSE DIVISION.

It is the function of this division to conduct all of the large volume of correspondence, keep the voluminous records and administer laws relating to the following subjects:

Accountancy Osteopathy Pharmacy Architecture Veterinary Barbering Commission' Merchants Chiropody Chiropractic Commercial Fishing Game Farm, etc. Dentistry Peddling drugs and medicines Drugless Healing Embalming Shopkeepers Medicine and Surgery Alien Firearms Midwifery Corporations Electricians Mining Liquid Fuel Tax Collection Nursing Optometry

It will be noted that while the laws governing the issuance of commercial fishing, game farm, and corporation licenses and the liquid fuel tax, are purely revenue measures, that all the others are police and regulatory in their nature, not intended primarily to produce a revenue except in sufficient amount to pay the expense of their administration. As a matter of fact, the administration of these regulatory laws will produce a revenue in the biennium closing March 31, 1925, closely approximating \$100,000.00, an amount nearly three times as great as the sum appropriated two years ago from the General Fund for the operation of the general license division during the biennium.

That the plan of combining under one head all the functions of the various professional licensing boards existing prior to 1921 is the most economical and at the same time the most efficient mode of handling the administration of the various professional laws, becomes more and more apparent as time goes on. A survey and a comparison of the volume of the work performed, the income, and the expense of the various boards under the old law with the same elements under the present regime, cannot but convince the investigator that our claims as to economy under the present system are incontrovertible. That a greater degree of efficiency has been obtained is evident to one who observes the character of the records as kept now and formerly.

The act passed by the last Legislature providing for the licensing of Commission Merchants (Chap. 134, Laws of 1923) was attacked in the courts as soon as it became effective, and pending judicial decision as to its validity, no steps could be taken for its enforcement. By decision of the state Supreme Court in December, 1924, it was in the main upheld, and the Department of Licenses is now prepared to receive applications and issue licenses to Commission Merchants in accordance with its terms.

We append here a tabulation calculated to show the volume of work handled by the general license division during the biennium. In this tabulation is listed each examination given by the Department in the last two years, together with other data relating thereto:

		•					Withou amina	
DATE (1923)	FORM OF LICENSE APPLIED FOR	PLACE OF EXAMINATION	Number	Number Passed	Number Failed	Number Applied	Number Accepted	Number Rejected
June 13 June 13 June 13 June 13 June 19 June 19 June 19 June 19 June 19 Juny 14 July 25 Aug. 1 Aug. 1 Aug. 13 Aug. 15 Aug. 21 Sept. 11 Nov. 16 Nov. 23 Dec. 4 Dec. 11 Dec. 10-11-12	Medical Pharmacy Ohiropody Osteopathy Graduate Dentists Non-Graduate Dentists Dental Hygienist Embalmers Barbers Graduate Dentist Non-Graduate Dentist Non-Graduate Dentist Non-Graduate Dentist Non-Graduate Dentist Non-Graduate Dentist Midwife Ohiropractic Architects Osteopathy Miners—lst Class Miners—2nd Class Barbers Optometry Drugless Physician Embalmers C. P. A Medicine and Surgery Chiropractic Registered Nurse	Olympia Seattle Tacoma Olympia Olympia Olympia Olympia Olympia Olympia Olympia Tacoma Seattle Everett Bellingham Aberdeen Centralia Kelso Vancouver Wenatchee Olympia & Spokane Spokane Seattle & Pullman Seattle & Pullman Seattle & Pullman Seattle & Walla Seattle Olympia	60 7 2 2 33 30 30 30 10 20 20 12 21 22 22 24 49 5 5 66 66 49 49 5 11 11 13 8 8 37 7 13 8 8 14 14 15 16 16 16 16 16 16 16 16 16 16 16 16 16	4 1 1 2 2 38 8 23 3 23 3 23 10 10 14 13 10 99 9 18 8 21 1 11 1 14 12 24 12 2 2 2 2 5 5 9 6 2 2	2 6 6 33 15 5 1 7 7 7 4 4 6 6 3 3 5 5 3 3 2 2 3 2 3 2 3 1 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	30 30 30 30 30 30 30 30 30 30 30 30 30 3	27 2 4 9 	3 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
June 13 June 13 June 13 June 13 June 13 June 16 June 16 June 19 June 20 July 14 July 25 Aug. 1 Aug. 13 Aug. 14-13-16 Aug. 21 Sept. 11 Nov. 16 Nov. 23 Dec. 4	Barber Barber Graduate Dentist Non-Graduate Dentist Dental HygienIst Medical Midwife Ohiropractic Architects Osteopathy Miners—Ist Class Miners—Ist Class Miners—Barbers Barbers Barbers Barbers Doptometry Drugless Physician Embalmers C. P. A. Medicine and Surgery Ohiropractic Registered Nurse	Yakima Walla Seattle Olympia Olympia Olympia Olympia Tacoma Seattle Olympia Olympia Olympia Olympia Olympia Olympia Olympia Olympia Olympia & Spokane Olympia Olympia Seattle & Spokane	22 24 66 49 20 12 1 49 5 1 11 38 37 136 45 13 4 31	21 47 18 17 11 14 11 11 12 86 41 12 3 22 59		194 3 199 31 31 3 1 5 5 5 5 5 4 4 1 1 2 28 28	\$\frac{4}{3}\$ \$\frac{1}{30}\$ \$\frac{1}{30}\$ \$\frac{1}{30}\$ \$\frac{5}{5}\$ \$\frac{2}{5}\$ \$\frac{7}{7}\$ \$\frac{1}{30}\$ \$\frac{1}{	\$\frac{4}{3}\$ \$\frac{1}{30}\$ \$\frac{1}{30}\$ \$\frac{27}{5}\$ \$\frac{2}{5}\$ \$\frac{2}{7}\$ \$\frac{2}{4}\$ \$\frac{1}{35}\$ \$\frac{1}{36}\$ \$\frac{1}{

							Vithou amina	
DATE (1924)	FORM OF LICENSE APPLIED FOR	PLACE OF EXAMINATION	Number Applied	Number	Number Failed	Number Applied	Number Accepted	Number Rejected
Jan. 5 Jan. 5 Jan. 22 Jan. 22 Jan. 22 Feb. 27-28 March 25 May 15 May 16 May 10 May 20 June 15 June 15 June 17 June 24 June 30 June 24 June 30 June 24 June 30 June 24 June 30	Architect Medical Pharmacy Osteopathy Barber Medical C, P. A. Barber Medical C, P. A. Barber Medical Coraduate Dentist Non-Graduate Dentist Dental Hygienist Barbers Pharmacy Veterinary Pharmacy by Graduation Ohiropractic Architects Medical Midwife Embalming Drugless Physician Miners—1st Olass Miners—2nd Olass Barbers Barbers Barbers Barbers Barbers Barbers Optometry Medical Barbers C, P. A. Ohiropractic Registered Nurse Osteopathy Graduate Dentist Non-Graduate Dentist Non-Graduate Dentist	Seattle Olympia Seattle Olympia Seattle Olympia Spokane Olympia Spokane Spokane & Olympia Spokane & Seattle. Walla Olympia Olympia Olympia Olympia Olympia Olympia Everett Olympia Olympia Olympia Seattle Everett Bellingham Olympia Seattle Everett Bellingham Olympia Seattle Everett Bellingham Olympia Spokane Olympia Spokane Olympia Spokane Olympia Seattle Tacoma Tacoma	41 27 135 116 5 1 10 95 95 7 49 8 24 1 16 16 39 19 19 19 19 19 19 19 19 19 19 19 19 19	5 9 9 9 116 77 1 6 63 5 20 1 1 7 7 33 8 8 25 37 7 4 4 24 94 38	22 28 32 18 19 39 5 5 3 4 4 32 22 22 11 19	17 17 2 2 5 6 12 3	147 10 13 6 1 1 7 12 4 6 4 4 4 2 2 5 5 6 6 12	3 3 3

³⁵⁰ barbers were issued licenses under Sections 9 and 10, Chapter 75, Laws of 1923.
292 physicians and surgeons were issued pharmacy licenses under Section 6, Chapter 180, Laws of 1923.

The number of professional licenses of each kind issued during each of the two years covered by this report appears in the following tabulation:

Architects	1923	
Architects	1924	3
Barbers	1923	32
Barbers	1924	12
Barbers (By exemption and reciprocity)		35
Certified Public Accountants	1923	1
Certified Public Accountants	1924	10
Chiropodists	1923	
Chiropractors	1923	78
Chiropractors	1928	66
Onnopractors	1024	U
Dentists—Graduates	1923	106
DentistsNon-graduates	1923	33
Dental Hygienists	1923	59
Dentists—Graduates	1924	144
Dental Hygienists	1924]
Embalmers	1923	10
Embalmers	1924	- 6
	1021	
Orugless Physicians	1923	30
Orugless Physicians	1924	38
Medicine and Surgery	1923	188
Medicine and Surgery	1924	136
Midwives	1923	1
Midwives	1924	í
Miners—1st Class	1923	11
Miners—2nd Class	1923	24
Miners—1st Class	1924	8
Miners—2nd Class	1924	25
Registered Nurses	1923	200
Registered Nurses	1924	223
Osteopathy	1923	13
Osteopathy	1924	25
obsopacity	10131	
Optometry	1923	41
Optometry	1924	30
harmacy	1923	64
harmacy	1924	96
Pharmacy—By graduation	1024	1.2
Pharmacy—Physicians by exemption		292
Veterinary	1924	7

In addition to the licenses issued pursuant to examination as shown in the two tabulations immediately above, the following licenses have been issued from the general license division during 1923 and 1924:

Electricians' Licenses Shopkeepers' Licenses Allens' Fire Arms Licenses. Commission Merchants' Licenses.	120 63
Titinerant Vendors' Licenses. Corporation Renewal Licenses. Miscellaneous Renewal Licenses. 16	11 843

For the purpose of showing the total number of persons lawfully engaged in the practice of the various professions and occupations, licensed through this Department, we give the following:

NUMBER OF CERTIFICATES OF LICENSED PROFESSIONS AND OCCUPATIONS IN FORCE DECEMBER 31, 1924,

Aliens to carry fire arms	476
Architects	
Barbers	
Certified public accountants	
Chiropodists	
Chiropractors	
Dentists	
Drugless Physicians	
Electricians	
(106 discontinued during 1923 and 1924)	000
Embalmers	484
Medicine and surgery	
Midwives	
Nurses (approximate)	
Optometrists	
Osteopaths	
Pharmacists	
Shopkeepers	986
(240 discontinued handling Patent and Proprietary Medicines dur-	
ing 1923 and 1924)	
Veterinarians	309
*Contraction and	
Total	14.850

INSPECTION.

If there be any justification for the passage of laws relating to the practice of medicine, dentistry, pharmacy or the other licensed professions. it lies in the need for the protection of the public health and safety. Those who suffer from disease or ailment have ever been prone to accept with little question the representations and assurances of the quack and faker. It was to protect these sufferers that laws were enacted providing for the licensing of persons practicing certain professions. These laws generally provide that licenses shall be issued by the state to persons whom the state shall find to be qualified to practice the particular profession; that practice by any person without a license shall constitute a criminal offense, punishable by fine or imprisonment; that in order to secure a license, the person desiring it shall undergo certain tests, pay certain fees and after being licensed, be subjected to certain requirements, generally including the payment of a yearly fee for the privilege of continuing in practice. If these laws were wise in the first instance, then it is the duty of the state to see that they are enforced—first and chiefly, in the interest of the public, in whose behalf they were enacted; and second, in the interest of the licensed members of these professions who have submitted to the requirements of the law, have paid their initial fees, taken the initial tests, and thereafter continuing to fulfill the demands of the statutes by bearing the burdens incident to their membership in the profession. They are certainly entiled to protection from the unlicensed competitor who in defiance of the law seeks to secure for himself all the advantages of professional practice without accepting any of the burdens or responsibilities.

The duty of enforcing these professional licensing laws is laid upon the Department of Licenses. With an insufficient force, it has in the past two years striven to bring to justice those who without license defied the law. With a force commensurate with the task to be performed, we do not doubt that the fines collected will more than compensate the state for the expense incurred.

Experience has demonstrated that many minor violations are due to ignorance and in such cases a letter from the Department or a visit from the inspector employed by the Department has been found sufficient. Criminal prosecution has been avoided except in especially flagrant cases or where repeated warnings have been disregarded.

While the meagerness of the appropriation allowed the Department from the general fund has made it impossible to furnish the inspection service which we feel that it is the State's duty to maintain, the neglect has worked greater injustice in the case of the barber than any other. Previous to the enactment of the Administrative Code in 1921, the State Board of Barber Examiners received biennially an appropriation of \$10,000.00 and with this sum it was possible not only to conduct necessary examinations, but also to maintain an inspection service which kept the barber shops of the state clean and saw to it that all barbers were properly licensed. In this biennium the License Department has had an appropriation of \$35,600 with which to pay the entire expense of the general license division

of the Department, including administration and inspection under some eighteen different laws. The Department should have an appropriation sufficient to enable it to employ one inspector, preferably a barber, to give his entire time to the enforcement of the law relating to barbering.

In the following tabulation is shown the prosecutions instituted at the instance of the Department. In all of these cases the evidence was collected and the preparatory work done by one employee of the Department:

PENALTY		—Suspended 30 Days Jail Pending 50 00 50 100 00 And 30 Days	100 00 100 00 100 00 30 Days Jail —Suspended
DISPOSITION	Pending Dismissed Convicted	Appeal Pending 30 Dazys Jail Convicted Pending Pending Pending Pending Pending Pending Pending Pending Convicted 50 00 Pending Pending Convicted 100 00 Convict	Convicted Dismissed Not Guilty Convicted
CHARGE	Practicing Dentistry without a license Execution Dentistry without a license Practicing Dentistry without a license Employing an universed Dentist.	Practicing Dentistry without a license.	Practicing Medicine without a license. Seduction.
DEFENDANT	McCormick Spokane Reid Tacoma Lane Tacoma Bean Tacoma Tacoda Tacoma Geodednid Seattle Seattle Seattle Morgan Seattle Refres Seattle Seattle Seattle Seattle Seattle Number Seattle Seattle Seattle Seattle Seattle Seattle Seattle Seattle Kelso Seattle Kelso Georger Kelso Kelso Kelso Arwood Kelso Spokane Spokane Ballingham Spokane Spokane Spokane	Hannigan Spokane. Parr Seattle. F Charrier Seattle. Smith Seattle. Smith Seattle. Treban Seattle. Scattle. Kligman Seattle. Scattle. Mu, Jr. Hodsport.	akami Seattle Seattle Seattle Seattle Seattle Seattle Seattle Lysound Expound Relso Seattle Relso Seattle Relso Seattle Seattle Seattle Seattle Seattle Seattle Seattle Seattle Seattle Nolly Seattle Seattle Seattle Seattle
ā	P. J. McCormick. D. M. Reid. O. W. Lane. N. W. Bean. N. B. Lewis. M. D. Goodchild. F. S. Medroff. F. S. Medroff. F. S. Medroff. F. E. Ruffner. F. E. Ruffner. F. E. Ruffner. J. Brown, Jr. Lee Hedger. F. H. Hanns. H. A. Atwood. H. A. Atwood.	V. A. Hannigan E. G. Parr Peter F. Charrier D. W. Dilleharrier F. F. Smith L. Moore W. W. Trebau. W. W. Trebau. J. F. F. Stiffman J. F. Jordan	S. Sakami Anna K. Russell Anna K. Russell Young Ching J. Lysound Tr. L. Beuninghoff W. B. Bradin W. B. Bradin J. H. Nolly J. H. Nolly J. H. Nolly

DEFENDANT		CHARGE	DISPOSITION	MOLL	PENALTY
J. C. Webber. J. A. Larsen. E. M. Angel. Eftnar Nelson. M. C. Macy. I. L. Sherman. Mary Collins	Soap Lake Seattle Tracoma Tracoma Seattle. Everett.	Practicing Drugless Healing. Advertising Oruc Veneral Disease. Practicing Drugless Healing. Practicing Mediene Without a Heense. Practicing Ghiropody without a Heense. Practicing Midwitery without a license.	Dismissed Convicted Convicted Convicted Convicted Convicted Convicted Convicted		\$25 00 10 00 25 00 25 00 25 00 25 00 150 00 And 30 Days
T. A. Roberts. McCall Travis. S. S. Watkinson. J. R. O'Neil Guy Roth. W. H. Hackett. J. L. Middleton. J. L. Middleton. B. W. Walace. B. H. Greenfield.	Seattle. Seattle. Seattle. Olympia. Lougbrauch. Spokane. Spokane. Centralia. Seattle. Seattle.	Violation of the C. P. A. Law Violation of the C. P. A. Law Vending Drugs without a license. Selling Drugs without a shopkeeper's license. Selling Drugs without a shopkeeper's license. Compounding and dispensing Drugs—not registered. Compounding and dispensing Drugs—not registered. Failure to display Pharmacy license renewal Failure to display Pharmacy license renewal Pharmacy in charge of unregistered clerk Compounding and dispensing Drugs—not registered Practicing Optometry without a license.	Convicted Pending Convicted		in Jail in Jail in Jail in Jail in Age in Ag
A. N. Torbet. L. R. Venerable. Lucy Wester Chas, Armatige D. W. Hough	Tacoma. Longview. Skamokawa. Tacoma. Kelso. Kelso. Seattle.	Violation Electrical Contractor Law Violation Architect Law Failure to pay liquid fuel tax. Practicing Barbering without a license. Failure to display Barber license. Frailure to display Barber license. Practicing Barbering without a license.	Convicted Pending Convicted Convected Convicted Convicted Convicted Convicted		—Suspended 15 00 30 Days Jail —Suspended 10 00 5 00 55 00

RECOMMENDATIONS.

Most of the recommendations made by this Department two years ago were enacted into law and have proven beneficial. It is not improbable that legislation may be introduced in the approaching session affecting some of the licensed professions and where it may concern the work of this Department, we will be prepared to make recommendations at the proper time.

Recommendations made two years ago with the view of securing uniformity in fees for similar service or to provide fees commensurate with the service rendered, were not generally enacted into law and we repeat the same recommendations at this time:

Accountancy. An increase in the annual renewal fee to \$2.00.

Architecture. A fee of \$50.00 in the case of applicants registered in another state who seek registration in Washington without examination.

Drugless Healing. An annual renewal fee of \$2.00.

Embalming. An increase in the annual renewal fee to \$2.00,

Medicine and Surgery. An annual renewal fee of \$2.00 and a fee of \$50.00 in the case of applicants registered in another state who seek registration in Washington without examination.

Midwifery. An annual renewal fee of \$1.00.

Veterinary. An annual renewal fee of \$2.00.

LIQUID FUEL TAX LAW.

The Liquid Fuel Tax Law which operated so successfully during the years 1921 and 1922 has stood the test of two more years without developing any serious weaknesses. Amendments to the act adopted by the legislature in 1923 and which gave rise to certain administrative problems, have rendered the original act more equitable as a highway revenue measure. Reference is made to the amendment requiring distributors and others who obtain their liquid fuel supply tax free to pay tax thereon, and to the other amendment providing for refunds to users of liquid fuel for other purposes than in motor vehicles on the highways.

In the following tabulation we have shown the taxable sales of liquid fuel in gallons as reported by all distributors since the act became effective on July 1, 1921:

	1921	1922	1923	1924
January. February. March April. May June July August. Soptember October. November Docember Totals.	8,650,317 9,835,604 8,624,784 7,842,563 6,440,632 5,954,473	4,700,337 4,854,745 5,870,130 7,243,007 9,283,789 10,796,728 9,722,502 9,772,502 9,073,545 6,414,308 95,298,902	5,874,588 5,720,972 7,742,538 9,446,384 10,579,205 11,085,047 12,826,878 13,579,353 12,906,199 11,811,835 10,646,261 10,364,358	7,358,286 8,559,193 10,421,697 11,696,997 13,111,103 13,662,518 16,120,083 13,887,481 12,780,746 10,812,787 *10,000,000
Totals				

^{*} Estimated.

RECOMMENDATIONS.

With the increase in the rate of tax from one to two cents per gallon, the need for some legislation which will insure the prompt payment of the tax by all distributors becomes still more apparent. In our first report the following recommendations were made:

"1. Every month a considerable number of distributors fail to remit promptly to the treasurer or to file with the Director of Licenses the statement provided for in section 4. Repeated requests from the department for promptness have frequently been disregarded. In the opinion of the director, it would be well to amend the law so as to provide a penalty of ten per cent of the amount due for any particular month for failure to report and remit within the time allowed by the act.

"Still more effective would be an amendment under which the sale of liquid fuel by a delinquent distributor might be enjoined pending the payment of the tax and penalty due. This amendment the director recommends also and in doing so calls attention to an existing condition in which a corporation engaged in business as a distributor has failed to pay the tax on more than 100,000 gallons of liquid fuel admitted by it to have been sold. At the instance of the director a civil suit has been brought by the attorney general against this distributor to recover judgment but during the pendency of this suit the distributor continues to sell without paying the tax so that the amount due from it continues to increase rapidly month by month. If an injunction could be issued at the instance of the Director of Licenses enjoining further sales by this distributor until all delinquent payments were made a quick settlement would undoubtedly be effected.

"2. In case of an assignment for the benefit of creditors or the appointment of a receiver for a distributor the assignee or receiver should be required to notify the Director of Licenses at once and the assignee or receiver should be held responsible in case of failure to so notify the director. Under such circumstances where an assignment is made or a receiver appointed, the state should be protected by the further provision that its lien for the amount due under this act should have priority over all other claims except general taxes."

In the case referred to above where a civil suit was instituted against a distributor, this distributor soon afterwards became insolvent and the state's claim of \$1,149.63 filed with the receiver is still unpaid. While the Superior Court declared the state's claim preferred, other creditors are resisting the court's order in this respect and it is extremely uncertain whether much of the tax will ever be paid. This distributor seldom made any payment to the state except when a representative of this Department was sent to its office in a distant city to demand payment.

It is urged that some attention be given to this situation by the Legislature and that either the recommendations above be enacted into law or that some other method be adopted to safeguard and protect the rights of the state.

AUDITING DISTRIBUTOR'S RECORDS.

As stated in our first report, an effort has been made to audit the records of all distributors as to their receipts and sales of liquid fuel, at least twice a year. This audit constitutes the only expense incident to the collection of the gas tax, except for the conduct of office correspondence and keeping of records. The audit has been carried on by one employee of the Department and the pressure of other duties has prevented him from giving the time which this work merits. The increase in the tax rate and the lack of inspection and audit constitutes an encouragement to fraud. Sufficient funds should be provided to permit this work to be carried on regularly and efficiently. So far as the License Department is concerned, the entire cost of collecting the liquid fuel tax is not more than a small fraction of one per cent of the income received under the act during the present biennium.