

No. 312, A.]

[Published June 27, 1925.]

**CHAPTER 379.**

AN ACT to renumber section 37.259 to be section 71.25 of the statutes and to amend said section 71.25 of the statutes, relating to the refund of illegal surtaxes.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. Section 37.259 of the statutes is renumbered to be section 71.25 of the statutes and is amended to read: 71.25 Whenever it shall be certified to the state treasurer by the Wisconsin tax commission as to corporations, joint stock companies and associations or by the proper assessor of incomes as to partnerships, individuals or fiduciaries that excess payment has been made for the soldiers' bonus tax or soldiers' educational surtax or teachers' retirement fund surtax \* \* \* *within six years next preceding the date of such certificate, then the said state treasurer shall within five days after receipt of such certificate draw an order against the fund in the state treasury into which such excess was paid, reimbursing such payor for the amount of such excess payment so certified. Provided, however, that after January 1, 1927, such excess payments of surtaxes may be certified only for the period during which corrections in assessments may be made under sections 71.10 and 71.11.*

SECTION 2. This act shall take effect upon passage and publication.

Approved June 25, 1925.

No. 178, A.]

[Published June 27, 1925.]

**CHAPTER 380.**

AN ACT to create subsection (3) of section 26.08 of the statutes, relating to leases of state park lands and state forest lands.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. A new subsection is added to section 26.08 of the statutes to read: (26.08) (3) No lease shall hereafter be issued or any existing lease extended or renewed by the commission on