

**CHAPTER 197.**

AN ACT to repeal 14.42 (13a), 14.425, 14.50 (2), 14.51, 14.70 (2), 35.67 and 200.03 (10); to repeal and recreate 14.42 (6), (9), and (10) and 72.19; and to amend 14.42 (7) and (12), 14.50 (1), 14.68 (2) and (5), 14.70 (1), 16.27 (1), 36.03, 42.48, 43.19 (3), 72.05 (2), 72.08 (1), (2) and (3), 72.15 (10) and (12), 72.21, 168.03 (2) and 168.12 (1) of the statutes, relating to duties and functions of the state treasurer and transferring duties and functions in connection with inheritance tax procedure from the state treasurer to the department of taxation.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. 14.42 (6), (9) and (10) of the statutes are repealed and recreated to read:

14.42 (6) KEEP CASH AND FUND ACCOUNTS. Keep records showing the number, date and amount of each cash receipt issued by his office and classifying said receipts by state funds; keep also records showing the check number, date, payee and amount of each cash disbursement and classifying said disbursements by state funds; verify at the end of each week the amounts shown by his records to represent total cash balance and cash balances of individual state funds by comparing said amounts with corresponding balances appearing on records maintained by the department of budget and accounts.

(9) REPORT TO GOVERNOR BIENNIALY. Report to the governor, within 20 days after June 30 in each even-numbered year, a statement showing for each of the 2 preceding fiscal years the cash balance in each state fund at the beginning of the year, the aggregate amount of receipts credited and the aggregate amount of disbursements charged to each said fund during the year and the resultant cash balance in each state fund at the end of the year. This statement shall further show as of the end of each said 2 years, at par, the aggregate value of securities held for each state fund and the aggregate value of securities held in trust or deposited for safe-keeping, and shall show the manner in which the total cash balance was accounted for by listing the balances on deposit in each bank account, deducting from the total of such bank balances the aggregate amount of checks outstanding and adding thereto the aggregate amount of cash and cash items in office.

(10) REPORT CERTAIN PAYMENTS. Whenever the state treasurer or any state department shall remit to any county, city, town or village any sum in payment of a state aid, locally shared tax or other item, he shall transmit a statement of the amount and purpose thereof to the clerk of such municipality. After the receipt thereof, the clerk of such municipality shall present such statement at the next regular meeting of the governing body and shall thereafter file and keep such statement for 6 years.

SECTION 2. 14.42 (7) and (12) of the statutes are amended to read:

14.42 (7) Permit at all times inspection and examination of the books, papers and transactions of his office by the governor, secretary of state, attorney-general, *department of \* \* \* budget \* \* \* and accounts, department of state audit*, or by the legislature, or any committee thereof, or of either branch thereof.

(12) Cause to be plainly printed or stamped upon all checks and drafts issued by him, the words "Void if not presented for payment within \* \* \* one year." *Any check or draft not presented for payment within the aforesaid period of one year shall be properly cancelled by the state treasurer on his records and the amount thereof credited to the fund upon which it was drawn. Notice of such cancellation and credit shall be immediately submitted by the state treasurer to the director of budget and accounts.*

SECTION 3. 14.42 (13a) of the statutes is repealed.

SECTION 4. 14.425 of the statutes is repealed.

SECTION 5. 14.50 (1) of the statutes is amended to read:

14.50 (1) If any check or draft drawn and issued by the state treasurer upon the funds of the state in any state depositories is not delivered or called for \* \* \* *within one year* after issue and remains in or is returned to the hands of the state treasurer without being paid, the state treasurer is hereby authorized to \* \* \* *receipt for the same, credit the amount thereof to the fund on which it is drawn and deposit such check or draft in the same manner that other state collections are deposited.*

SECTION 6. 14.50 (2) of the statutes is repealed.

SECTION 7. 14.51 of the statutes is repealed.

SECTION 8. 14.68 (2) and (5) of the statutes are amended to read:

14.68 (2) The director of budget and accounts shall prescribe a form of official blank receipts to be issued by or for each officer, board, commission, society or association who or which collects or receives any money for or on behalf of the state, or who or which collects any money that is required by law to be turned into the state treasury, and such officer, board, commission, society or association shall issue such official receipts or cause the same to be issued to each person from whom money is received. All such official receipts shall be \* \* \* *prenumbered* consecutively. \* \* \*

(5) The motor vehicle department shall have power to receive checks in payment of motor vehicle license fees and such checks shall be deposited \* \* \* *to the credit of the state of Wisconsin in a duly qualified state depository selected by the state treasurer. Amounts so deposited shall be receipted for by the state treasurer upon proper notification from the depository bank and shall be credited to the state highway fund.* Any overpayment on account of any license fees shall be refunded by the state treasurer from the state highway fund on the certificate and audit of the motor vehicle department. All excess payments not so refunded shall be placed in the revolving fund created in section 205.02 (2) [20.052 (2)], from which revolving fund there shall be paid the amount of any check which shall be returned unpaid. It shall be the duty of the motor vehicle department to immediately demand payment of any such unpaid check, and in the event the same is not paid within 5 days to cancel any motor vehicle license issued in consideration of such check, and to forward the same to the district attorney of the county where such check was issued for prosecution according to law.

SECTION 9. 14.70 (1) of the statutes is amended to read:

14.70 (1) Payments to the state may be made in legal tender, postal money order, express money order, bank draft or certified check. *Payments to the state may also be made by personal check or individual check drawn in the ordinary course of business unless otherwise required by individual state departments and agencies.* \* \* \* If any such personal or individual check is not paid by the bank on which it is drawn, the person by whom such check has been tendered shall remain liable for the payment of the amount for which such check was tendered and for all legal penalties and additions, and in such case the officer to whom such check was tendered shall lay the facts before the district attorney of the proper county for prosecution as provided by law. In case any license shall have been granted upon any such check, such license shall be subject to cancellation for the nonpayment of such check.

SECTION 10. 14.70 (2) of the statutes is repealed.

SECTION 11. 16.27 (1) of the statutes is amended to read:

16.27 (1) Neither the *director of budget and accounts* \* \* \* nor other fiscal officer of this state, shall draw, sign or issue, or authorize the drawing, signing or issuing of any warrant on the treasurer or other disbursing officer of the state \* \* \* *to pay any salary or compensation to any person in the service of the state* unless an estimate, pay roll or account for such salary or compensation containing the names of every person to be paid, shall bear the certificate of the director that the persons named in such estimate, pay roll, or account have been appointed, employed, reinstated or promoted as required by law and the rules established thereunder and that the salary or compensation is within the salary ranges fixed pursuant to section 16.105.

SECTION 12. 35.67 of the statutes is repealed.

SECTION 13. 36.03 of the statutes is amended to read:

36.03 The board of regents and their successors in office shall constitute a body corporate by the name of "The Regents of the University of Wisconsin," and shall possess all the powers necessary or convenient to accomplish the objects and perform the duties prescribed by law, and shall have the custody of the books, records, buildings, and all other property of said university. The board shall elect a president and a secretary, who shall perform such duties as may be prescribed by the bylaws of the board. The secretary shall keep a faithful record of all the transactions of the board and of the executive committee thereof. It shall be the duty of the state treasurer to have the charge of all securities for loans and all moneys belonging to the university or in any wise appropriated by law to its endowment or support; to collect the interest on all securities held by him; to pay out moneys only upon the warrant of the *director of budget and accounts* \* \* \* as provided by law; to keep the same and the accounts thereof separate and distinct from other public funds, and particularly distinguish the accounts of every fund, according to the nature thereof, coming to his charge, whether created by law or by private bounty; and to discharge these and other appropriate functions relating thereto subject to such regulations as the board may adopt not inconsistent with his official duties; and he and his sureties shall be liable on his official bond as state treasurer for the faithful discharge of such duties.

SECTION 14. 42.48 of the statutes is amended to read:

42.48 A member may apply at any time to the retirement board having jurisdiction, on a form furnished by it, for a benefit. The board shall determine the benefit to be paid to the member, which shall be certified by the annuity board to the director of budget and accounts. The director of budget and accounts shall thereupon issue his warrants upon which the state treasurer shall make payments accordingly. If the benefit applied for is other than a single payment the *annuity board* \* \* \* shall transfer the amount of the member's individual accumulation covered by the application as so certified, from the retirement deposit fund to the annuity reserve fund, and the benefit shall thereafter be paid from the annuity reserve fund. The state treasurer shall make payment by check to the order of the member or beneficiary and the personal indorsement of the payee shall be sufficient receipt and shall constitute a statement that the payee is entitled to the payment of such benefit in full compliance with the requirements of the law.

SECTION 15. 43.19 (3) of the statutes is amended to read:

43.19 (3) Immediately upon making such apportionment, the state superintendent shall certify to the director of budget and accounts \* \* \* the amount that each city of the first, second or third class is entitled to receive in cash on the basis of the census report made by the superintendent of such city. Within 15 days after receiving such certification the \* \* \* *director of budget and accounts shall issue his warrants upon which the state treasurer shall pay the amount apportioned forthwith to the proper school district or municipal treasurer as provided by law* \* \* \*.

SECTION 16. 72.05 (2) of the statutes is amended to read:

72.05 (2) The tax shall be paid to the treasurer of the county in which the county court is situated having jurisdiction as herein provided; and said treasurer shall make triplicate receipts of such payment, one of which he shall immediately send to the \* \* \* *department of taxation,* \* \* \* and one receipt shall be delivered to the executor, administrator, or trustee, whereupon it shall be a proper voucher in the settlement of his accounts, and the remaining receipt he shall \* \* \* *retain.*

SECTION 17. 72.08 (1), (2) and (3) of the statutes are amended to read:

72.08 (1) If any debt shall be proved against the estate of the decedent after the payment of any legacy or distributive share thereof, from which any such tax has been deducted, or upon which it has been paid by the person entitled to such legacy or distributive share and such person is required by the order of the county court having jurisdiction thereof on notice to the \* \* \* *department of taxation* to refund the amount of such debts or any part thereof, an equitable proportion of the tax shall be repaid to such person by the executor, administrator, trustee, or officer to whom said tax has been paid.

(2) When any amount of said tax shall have been paid erroneously into the state treasury and a transcript from the county court record showing the facts shall have been filed with the department of taxation, it shall be lawful for the state treasurer, upon \* \* \* *proper certification by the department of taxation,* to refund the amount of such erroneous or illegal payment to the executor, administrator, trustee, person, or persons who have paid any such tax in error, from the treasury; or the \* \* \* *department of taxation* may order, direct, and allow the treasurer of any county to refund the amount of any illegal or erroneous payment of such tax out of the funds in his hands or custody to the credit of such taxes, and credit him with the same in his quarterly account rendered to the \* \* \* *department of taxation* under this chapter. Provided, however, that all applications for such refunding of erroneous taxes shall be made within one year from the payment thereof, or within one year after the reversal or modification of the order fixing such tax.

(3) Any person from whom any such tax is or may be due may make an estimate of and pay the same to the county treasurer at any time before the same is determined by the court, and shall thereupon be entitled to any discount and be relieved from any interest or penalty upon the amount so paid in the same manner as if the tax were then determined. The county treasurer shall receipt therefor and shall file copies thereof in like manner as provided in section 72.05 (2). Any excess so paid shall be refunded to the person so paying or entitled thereto by such treasurer out of any inheritance tax money in his possession, *upon filing with such treasurer a copy of the order fixing such tax, with a certificate of the judge attached thereto stating the amount of the refund due,* or by the state treasurer when the county treasurer is without such money, upon *proper certification by the department of taxation* \* \* \*.

SECTION 18. 72.15 (10) and (12) of the statutes are amended to read:

72.15 (10) Upon the determination by the county court of the value of any estate which is taxable under the inheritance tax laws, and of the tax to which it is liable, an order shall be entered by the court determining the same, which order shall include a

statement of (a) the date of death of the decedent, (b) the gross value of the real and personal property of such estate, stating the principal items thereof, (c) the deductions therefrom allowed by the court, (d) the names and relationship of the persons entitled to receive the same, with the amount received by each, (e) the rates and amounts of inheritance tax for which each such person is liable, and the total amount of tax to be paid, (f) a statement of the amount of interest or penalty due, if any. Such order shall be in the form prescribed by the department of taxation. A copy of the same shall be delivered or mailed to the county treasurer, \* \* \* and the department of taxation, and no final judgment shall be entered in such estates until due proof is filed with the court that such copies have been so delivered or mailed.

(12) Within 2 years after the entry of an order or decree of the county court, determining the value of an estate and assessing the tax thereon, the attorney-general may, if he believes that such appraisal, assessment or determination has been fraudulently, collusively or erroneously made, make application to the circuit judge of the judicial circuit in which the former owner of such estate resided, for a reappraisal thereof. The circuit judge to whom such application is made may thereupon appoint a competent person to reappraise such estate. Such appraiser shall possess the powers, be subject to the duties, shall give the notice and receive the compensation provided by sections 72.13 and 72.14. Such compensation shall be payable by the county treasurer out of any funds he may have on account of any tax imposed under the provisions of sections 72.01 to 72.24, inclusive, upon the certificate of the circuit judge. The report of such appraiser shall be filed in the circuit court, and thereafter the same proceedings shall be taken and had by and before such circuit court as herein provided to be taken and had by and before the county court. The determination and assessment of such circuit court shall supersede the determination and assessment of the county court, and shall be filed *with the department of taxation* \* \* \* and a certified copy transmitted to the county court of the proper county.

SECTION 19. 72.19 of the statutes is repealed and recreated to read:

72.19 QUARTERLY REPORTS BY COUNTY TREASURER; TAX TO BE PAID TO STATE. Each county treasurer shall make a report under oath, to the department of taxation, on or prior to the fifth day of January, April, July and October of each year, of all taxes received by him under the inheritance tax laws, up to the first day of each of said months, stating for what estate and by whom and when paid. The county treasurer shall also set forth in such report the fees of the public administrator paid in each such estate, the expense of collection, the portion of each tax collection payable to the state and the aggregate amount of the payment to the state of its portion of said tax collections. The form of such report shall be prescribed by the department of taxation and it shall be its duty to verify the accuracy of said report by comparing such with duplicate tax receipts and other information available in its files. The county treasurer shall at the same time pay the state treasurer the state's share of all taxes received by him under the inheritance tax laws and not previously paid into the state treasury. For all said amounts due the state but not paid into the state treasury within the times herein required, he shall pay interest at the rate of 10 per cent per annum.

SECTION 20. 72.21 of the statutes is amended to read:

72.21 The public administrator with the consent of the department of taxation, expressed in writing, is authorized to enter into an agreement with the executor, administrator, or trustee of any estate therein situated, in which remainders or expectant estates have been of such a nature or so disposed and circumstanced that the taxes therein were held not presently payable or where the interest of the legatees or devisees are not ascertainable under the provisions of 72.01 to 72.24, or whenever a tax is claimed on account of the transfer of any property of a nonresident decedent, and to compound such taxes upon such terms as may be deemed equitable and expedient and to grant discharges to said executors, administrators or trustees upon the payment of the taxes provided for in such composition, provided, however, that no such composition shall be conclusive in favor of said executors, administrators, or trustees, as against the interest of such cestui que trust as may possess either present rights or enjoyment or fixed, absolute, or indefeasible rights of future enjoyment, or of such as would possess such rights in the event of the immediate termination of particular estates, unless they consent thereto either personally when competent or by guardian. Composition or settlement made or effected under the provisions of this section shall be executed in triplicate and one copy shall be filed *with the department of taxation* \* \* \*; one copy in the office of the judge of the county court in which the tax was paid; and one copy to be delivered to the executors, administrators, or trustees, who shall be parties thereto.

SECTION 21. 168.03 (2) of the statutes is amended to read:

168.03 (2) He shall on the first day of each month make in writing to the state

supervisor \* \* \* a full statement of the number of barrels of all products inspected, for whom inspected, the date and place of such inspection and such other information as the state supervisor \* \* \* may require.

SECTION 22. 168.12 (1) of the statutes is amended to read:

168.12 (1) Every deputy inspector shall demand and receive *within 2 weeks after demand*, from the owner or other person for whom he shall inspect any gasoline and kerosene, an inspection fee of 1½ cents for each 50 gallons from which the sample was taken. *Such fees shall be a lien on the products so inspected, and when collected shall be paid within 2 weeks after receipt into the general fund, and are appropriated therefrom for defraying the expenses incident to such inspection as provided in section 20.056 (2).* Within 15 days after the close of each fiscal year, the supervisor of inspectors shall determine what the cost of inspection has been for the preceding fiscal year, and shall divide that cost by the gallons inspected. If the cost so calculated is less than 1½ cents for each 50 gallons he shall so publicly certify and shall fix the nearest one-half cent above such calculated cost as the fee to be charged for such inspection fees during the then current fiscal year and for the 30 days next succeeding. He shall publish by one publication in the official state paper a certificate as to the previous cost and the fee so fixed to be charged for such service during the ensuing fiscal year and for 30 days thereafter. From 30 days after the close of the preceding fiscal year until 30 days after the close of the then current fiscal year the said certified fee shall be the fee which each deputy inspector shall demand and collect in lieu of the legal fee heretofore provided and fixed. \* \* \*

SECTION 23. 200.03 (10) of the statutes is repealed.

SECTION 24. (1) The powers, duties and functions vested in the state treasurer under chapter 72 relating to the collection of inheritance taxes are transferred to and vested in the state department of taxation.

(2) The personnel in the office of the state treasurer whose principal duties relate to the collection of inheritance taxes may be selected in whole or in part by the commissioner of taxation, such personnel to have the same classification, status and salary as before transfer; or the commissioner of taxation may select personnel in whole or in part from eligible civil service lists.

(3) All records, equipment and property maintained or used in the office of the state treasurer in connection with the collection of inheritance taxes are transferred to the department of taxation. In case of dispute arising under this subsection, determination shall be made by the governor.

(4) The revisor of statutes shall make the necessary changes in the language of the statutes to give effect to this transfer.

SECTION 25. This act shall take effect upon passage and publication, except sections 15 to 19, inclusive, which shall take effect July 1, 1949.

Approved May 31, 1949.

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