

177.17 **History:** 1969 c. 404; Stats. 1969 s. 177.17.

177.18 **History:** 1969 c. 404; Stats. 1969 s. 177.18.

177.19 **History:** 1969 c. 404; Stats. 1969 s. 177.19.

177.20 **History:** 1969 c. 404; Stats. 1969 s. 177.20.

177.21 **History:** 1969 c. 404; Stats. 1969 s. 177.21.

177.22 **History:** 1969 c. 404; Stats. 1969 s. 177.22.

177.23 **History:** 1969 c. 404; Stats. 1969 s. 177.23.

177.24 **History:** 1969 c. 404; Stats. 1969 s. 177.24.

177.25 **History:** 1969 c. 404; Stats. 1969 s. 177.25.

177.26 **History:** 1969 c. 404; Stats. 1969 s. 177.26.

177.27 **History:** 1969 c. 404; Stats. 1969 s. 177.27.

177.28 **History:** 1969 c. 404; Stats. 1969 s. 177.28.

177.29 **History:** 1969 c. 404; Stats. 1969 s. 177.29.

177.30 **History:** 1969 c. 404; Stats. 1969 s. 177.30.

177.35 **History:** 1969 c. 404; Stats. 1969 s. 177.35.

177.36 **History:** 1969 c. 404; Stats. 1969 s. 177.36.

177.37 **History:** 1969 c. 404; Stats. 1969 s. 177.37.

CHAPTER 178.

Uniform Partnership Act.

Editor's Note: For foreign decisions construing the "Uniform Partnership Act," consult Uniform Laws, Annotated.

178.01 **History:** 1915 c. 358; Stats. 1915 s. 1724m-1; 1923 c. 291 s. 3; Stats. 1923 s. 123.01; 1967 c. 92 s. 18; Stats. 1967 s. 178.01.

178.02 **History:** 1915 c. 358; Stats. 1915 s. 1724m-2; 1923 c. 291 s. 3; Stats. 1923 s. 123.02; 1967 c. 92 s. 18; Stats. 1967 s. 178.02.

"If, on applying the act to the varying rules found in different states, obscurity in language should appear, the meaning of doubtful parts should, if possible, be gathered from its general purposes * * *. The general purpose of the act must be gathered from its language. When this is found, and is plain and unmistakable, particular words may be ignored, if out of harmony with the general purpose, unless they were used by way of proviso or exception, or indicate a positive intent inconsistent with the general spirit." In re Safady Brothers, 228 F 538, 540.

178.03 **History:** 1915 c. 358; Stats. 1915 s. 1724m-3; 1923 c. 291 s. 3; Stats. 1923 s. 123.03; 1967 c. 92 s. 18; Stats. 1967 s. 178.03.

In the law of partnership the element of contract to form a partnership is fundamental and the usual test is whether the parties intended in a given transaction to become partners. A mere joint adventure does not necessarily constitute a partnership affair. *Sander v. Newman*, 174 W 321, 181 NW 822.

Persons doing business under a title that was apparently a corporate name, pursuant to a trust agreement relieving them from personal liability, but without being incorporated in fact, and not holding themselves out as operating under that agreement, were individually liable as partners. *Hayes M. T. W. Co. v. Wolff*, 175 W 501, 185 NW 512.

There is a distinction between a partnership and a joint adventure. *Hayton v. Appleton M. Co.* 179 W 597, 192 NW 168.

At common law, husband and wife could not be partners because of her lack of capacity to enter into a contract, but under 6.015, Stats. 1921, a married woman may enter into a contract of partnership with her husband. *Sparks v. Kuss*, 195 W 378, 216 NW 929, 218 NW 208.

A group of farmers joining in the construction of a power line to obtain electric current did not constitute a partnership and they were not liable individually on a note executed by one acting as treasurer for the group. *Smith v. Starkey*, 203 W 56, 233 NW 576.

A partnership or joint adventure does not usually exist between an owner of a farm and a tenant, who has undertaken to work the farm on shares and who is an independent operator compensating the owner for the use of the farm in shares of the crop instead of money rentals. *Schleiker v. Krier*, 218 W 376, 261 NW 413.

What the parties to an agreement call themselves is not conclusive on the question of the existence of a partnership. *Montello Granite Co. v. Industrial Comm.* 227 W 170, 278 NW 391.

Under 123.01 et seq., a partnership is an association of 2 or more persons to carry on "as co-owners" a business for profit and all partners have "equal rights in the management" and conduct of the partnership business. That a wife does not share in the management and control of the business and contributes no vital additional service, where the husband purports in some way to have given her a partnership interest, should be taken into consideration in determining whether the partnership is real within the meaning of the state revenue laws. *Thomas v. Dept. of Taxation*, 250 W 8, 26 NW (2d) 310.

In order to constitute an element of partnership, the "profits" in which a partner is to share must be real profits, not wages. *Kuenzi v. Radloff*, 253 W 575, 34 NW (2d) 798.

Plaintiff brought an action to recover a share of "partnership" profits, and his counsel agreed that partnership was the only jury issue and did not request the submission of any questions and agreed to the sole question submitted by the trial court, asking whether the parties entered into a partnership agreement; the question was answered "no". The trial court cannot be criticized for having sub-

mitted only such single question nor for having defined partnership to the jury according to 123.03 (1), although a series of questions to discover what agreement had been made for the plaintiff's compensation, accompanied by appropriate instructions, might have presented the real issue better than the single question submitted. *Ernst v. Ernst*, 259 W 495, 49 NW (2d) 427.

178.04 History: 1915 c. 358; Stats. 1915 s. 1724m-4; 1923 c. 291 s. 3; Stats. 1923 s. 123.04; 1967 c. 92 ss. 18, 22; Stats. 1967 s. 178.04.

An agreement between 2 distinct partnerships prescribing the functions of each and the amount of capital to be furnished by each in a joint enterprise, and providing for a division between them of the profits and losses, created a partnership under secs. 1724m-1 et seq., Stats. 1915. A partnership has no entity distinct and apart from the persons who compose it. *Westby v. Bekkedal*, 172 W 114, 178 NW 451.

178.05 History: 1915 c. 358; Stats. 1915 s. 1724m-5; 1923 c. 291 s. 3; Stats. 1923 s. 123.05; 1967 c. 92 s. 18; Stats. 1967 s. 178.05.

Title to a mill property consisting both of real estate and personalty, belonging to a partnership, is of a different class and with characteristics quite distinct from that of title to property owned by individuals. *Mattson v. Wagstad*, 188 W 566, 206 NW 865.

178.06 History: 1915 c. 358; Stats. 1915 s. 1724m-6; 1923 c. 291 s. 3; Stats. 1923 s. 123.06; 1967 c. 92 s. 18; Stats. 1967 s. 178.06.

See note to 113.06, citing *Estate of Bloomer*, 2 W (2d) 623, 87 NW (2d) 531.

178.07 History: 1915 c. 358; Stats. 1915 s. 1724m-7; 1923 c. 291 s. 3; Stats. 1923 s. 123.07; 1967 c. 92 ss. 18, 22; Stats. 1967 s. 178.07.

178.08 History: 1915 c. 358; Stats. 1915 s. 1724m-8; 1923 c. 291 s. 3; Stats. 1923 s. 123.08; 1967 c. 92 s. 18; Stats. 1967 s. 178.08.

178.09 History: 1915 c. 358; Stats. 1915 s. 1724m-9; 1923 c. 291 s. 3; Stats. 1923 s. 123.09; 1967 c. 92 s. 18; Stats. 1967 s. 178.09.

178.10 History: 1915 c. 358; Stats. 1915 s. 1724m-10; 1923 c. 291 s. 3; Stats. 1923 s. 123.10; 1967 c. 92 s. 18; Stats. 1967 s. 178.10.

178.11 History: 1915 c. 358; Stats. 1915 s. 1724m-11; 1923 c. 291 s. 3; Stats. 1923 s. 123.11; 1967 c. 92 s. 18; Stats. 1967 s. 178.11.

178.12 History: 1915 c. 358; Stats. 1915 s. 1724m-12; 1923 c. 291 s. 3; Stats. 1923 s. 123.12; 1967 c. 92 ss. 18, 22; Stats. 1967 s. 178.12.

The nature of a partner's liability is joint and several. *Stangarone v. Jacobs*, 188 W 20, 205 NW 318.

178.13 History: 1915 c. 358; Stats. 1915 s. 1724m-13; 1923 c. 291 s. 3; Stats. 1923 s. 123.13; 1967 c. 92 s. 18; Stats. 1967 s. 178.13.

An ostensible partnership, when relied on, imposes the same obligations to third persons as an actual partnership. Consequently a partner was bound by all the transactions of his

ostensible partner with the bank up to time he notified the bank that he would no longer be responsible; such notification relieved him from liability on his copartner's new notes and renewal notes executed thereafter, but not on notes outstanding prior to such notification. *Heindel v. Brazel*, 209 W 573, 245 NW 679.

The liability of the nonpartner in such case being based on estoppel, it is essential to the cause of action that the party asserting the liability must have been induced by the misleading appearance to change his position to his detriment. *Wisconsin T. Co. v. Lehmann*, 274 W 331, 80 NW (2d) 267.

In an action involving an issue of the existence of a partnership and of partnership liability, statements made previous to the trial by one of the alleged partners would not be admissible against one who denied that he was a member of the partnership and who was not present when the statements were made. The doctrine of estoppel does not operate against one unless he has done something to induce another to change his position to his prejudice. *Active Co. v. Slate*, 10 W (2d) 340, 103 NW (2d) 46.

178.14 History: 1915 c. 358; Stats. 1915 s. 1724m-14; 1923 c. 291 s. 3; Stats. 1923 s. 123.14; 1967 c. 92 s. 18; Stats. 1967 s. 178.14.

178.15 History: 1915 c. 358; Stats. 1915 s. 1724m-15; 1923 c. 291 s. 3; Stats. 1923 s. 123.15; 1967 c. 92 s. 18; Stats. 1967 s. 178.15.

123.15, prohibiting remuneration of partners for acting in the partnership business, except for a surviving partner's services in winding up affairs, merely declares the common law. An agreement to pay a partner for personal services to the partnership must be clearly and satisfactorily established. *Baker v. McGrane*, 198 W 512, 224 NW 737.

Joint adventurers may, by contract, fix their rights as they choose. In the absence of special agreement, a joint adventurer is not entitled to compensation for services in conducting the adventure, regardless of the amount of time given or value of services. The rule is the same as between partners. *Estate of Week*, 204 W 178, 235 NW 448.

A partner's contribution to the capital may be made in skill and labor although labor in the affairs of the partnership on a day-to-day basis is not compensable. *Thompson v. Beth*, 14 W (2d) 271, 111 NW (2d) 171.

178.16 History: 1915 c. 358; Stats. 1915 s. 1724m-16; 1923 c. 291 s. 3; Stats. 1923 s. 123.16; 1967 c. 92 s. 18; Stats. 1967 s. 178.16.

178.17 History: 1915 c. 358; Stats. 1915 s. 1724m-17; 1923 c. 291 s. 3; Stats. 1923 s. 123.17; 1967 c. 92 s. 18; Stats. 1967 s. 178.17.

178.18 History: 1915 c. 358; Stats. 1915 s. 1724m-18; 1923 c. 291 s. 3; Stats. 1923 s. 123.18; 1967 c. 92 s. 18; Stats. 1967 s. 178.18.

In an action to impress certain assets of the estate of a deceased partner with a trust in favor of the petitioner, the latter must establish that moneys belonging to him were withheld and wrongfully invested in the securities claimed. Where one partner wrongfully withholds partnership funds he holds them in trust for the partnership and not for another part-

ner. Petitioner's only right was to an accounting with the administratrix of the estate of the deceased partner. Estate of Durant, 194 W 275, 215 NW 584.

Certain transactions of the managing partner with the partnership and his taking of the title to certain gravel pits, without the knowledge of the inactive partner, were in violation of his partnership obligations; he held the properties in trust for the partnership, and the net avails of the pits belonged to the partnership, and the net avails received by the managing partner must be restored to the partnership. Caveney v. Caveney, 234 W 637, 291 NW 818.

A partner can recover interest on his interest from the date of sale where the selling partner refused to account. Thompson v. Beth, 14 W (2d) 271, 111 NW (2d) 171.

Where a medical partnership agreement required each partner to devote full time to partnership affairs, and one partner was drawing a salary as hospital administrator without the other's knowledge, he must account for the money received. Weller v. Simenstad, 24 W (2d) 1, 127 NW (2d) 794.

178.19 History: 1915 c. 358; Stats. 1915 s. 1724m-19; 1923 c. 291 s. 3; Stats. 1923 s. 123.19; 1967 c. 92 ss. 18, 22; Stats. 1967 s. 178.19.

Questions arising in an action for a partnership accounting are discussed in Caveney v. Caveney, 234 W 637, 291 NW 818.

178.20 History: 1915 c. 358; Stats. 1915 s. 1724m-20; 1923 c. 291 s. 3; Stats. 1923 s. 123.20; 1967 c. 92 s. 18; Stats. 1967 s. 178.20.

178.21 History: 1915 c. 358; Stats. 1915 s. 1724m-21; 1923 c. 291 s. 3; Stats. 1923 s. 123.21; 1967 c. 92 s. 18; Stats. 1967 s. 178.21.

The partnership property as such is not subject to allowances to widows, heirs or next of kin—yet if the surviving partner in good faith makes advances to the family of a deceased partner he may receive credit for such advances. Mattson v. Wagstad, 188 W 566, 206 NW 865.

The surviving partners for the purpose of settling the partnership affairs were entitled to the possession of all partnership assets and were entitled to maintain an action for conversion against one who wrongfully refused to deliver partnership assets. Whittier v. Atkinson, 236 W 432, 295 NW 781.

A partner no longer has the right to an exemption out of the partnership's stock in trade in case of its seizure on execution or attachment, or any other mesne or final process, as prior to the adoption of the act. In re Safady Brothers, 228 F 538.

178.22 History: 1915 c. 358; Stats. 1915 s. 1724m-22; 1923 c. 291 s. 3; Stats. 1923 s. 123.22; 1967 c. 92 s. 18; Stats. 1967 s. 178.22.

A partner's interest in the partnership is personal property and consists of his share of the profits and surplus. Mattson v. Wagstad, 188 W 566, 206 NW 865.

178.23 History: 1915 c. 358; Stats. 1915 s. 1724m-23; 1923 c. 291 s. 3; Stats. 1923 s. 123.23; 1967 c. 92 s. 18; Stats. 1967 s. 178.23.

178.24 History: 1915 c. 358; Stats. 1915 s.

1724m-24; 1923 c. 291 s. 3; Stats. 1923 s. 123.24; 1967 c. 92 s. 18; Stats. 1967 s. 178.24.

178.25 History: 1915 c. 358; Stats. 1915 s. 1724m-25; 1923 c. 291 s. 3; Stats. 1923 s. 123.25; 1967 c. 92 s. 18; Stats. 1967 s. 178.25.

Withdrawal of a partner does not dissolve the partnership under 123.25, Stats. 1961, if the partnership agreement provides otherwise. Adams v. Jarvis, 23 W (2d) 453, 127 NW (2d) 400.

The concept of a "continuing partnership". 48 MLR 253.

178.26 History: 1915 c. 358; Stats. 1915 s. 1724m-26; 1923 c. 291 s. 3; Stats. 1923 s. 123.26; 1967 c. 92 ss. 18, 22; Stats. 1967 s. 178.26.

A partnership for the operation of a farm for 3 years was dissolved "in contravention of the agreement between the partners" by a written notice given by the plaintiff declaring such agreement terminated on a date named prior to the expiration of the 3 years; and, the defendant not having in any manner complied with sec. 1724m-26 (2), Stats. 1915, so as to entitle him to continue the business, his right to the possession of the farm terminated on the date named, even though at that time there had been no accounting between the partners, including a claim for damages on account of the dissolution. Crossman v. Gibney, 164 W 395, 160 NW 172.

See note to 178.31, citing National Bank of La Crosse v. Funk, 216 W 412, 256 NW 786.

178.27 History: 1915 c. 358; Stats. 1915 s. 1724m-27; 1923 c. 291 s. 3; Stats. 1923 s. 123.27; 1967 c. 92 ss. 18, 22; Stats. 1967 s. 178.27.

178.28 History: 1915 c. 358; Stats. 1915 s. 1724m-28; 1923 c. 291 s. 3; Stats. 1923 s. 123.28; 1967 c. 92 ss. 18, 22; Stats. 1967 s. 178.28.

178.29 History: 1915 c. 358; Stats. 1915 s. 1724m-29; 1923 c. 291 s. 3; Stats. 1923 s. 123.29; 1967 c. 92 s. 18; Stats. 1967 s. 178.29.

178.30 History: 1915 c. 358; Stats. 1915 s. 1724m-30; 1917 c. 146 s. 2; 1923 c. 291 s. 3; Stats. 1923 s. 123.30; 1967 c. 92 ss. 18, 22; Stats. 1967 s. 178.30.

178.31 History: 1915 c. 358; Stats. 1915 s. 1724m-31; 1923 c. 291 s. 3; Stats. 1923 s. 123.31; 1967 c. 92 s. 18; Stats. 1967 s. 178.31.

The bankruptcy of one partner, the dissolution of the partnership thereby, and the assumption of a partnership debt by the remaining partners by their execution of a note in renewal of the original note signed by all the partners, did not operate to discharge the remaining partners from the original liability or to release the guarantor on the original note, within the provisions of 123.26 (5) and 123.31 (2) and (3). National Bank of La Crosse v. Funk, 216 W 412, 256 NW 786.

A partnership creditor could file a claim against the estate of a deceased partner without first resorting to the partnership assets, even though the partnership was not insolvent and its assets were sufficient to pay all partnership debts, but 123.31 (4) would give priority to separate debts if the estate were insufficient to pay both. Estate of Bloomer, 2 W (2d) 623, 87 NW (2d) 531.

178.32 History: 1915 c. 358; Stats. 1915 s. 1724m—32; 1923 c. 291 s. 3; Stats. 1923 s. 123.32; 1967 c. 92 s. 18; Stats. 1967 s. 178.32.

178.33 History: 1915 c. 358; Stats. 1915 s. 1724m—33; 1923 c. 291 s. 3; Stats. 1923 s. 123.33; 1967 c. 92 ss. 18, 22; Stats. 1967 s. 178.33.

A partner can contract to receive a share on dissolution different from that prescribed by the statutory formula. *Adams v. Jarvis*, 23 W (2d) 453, 127 NW (2d) 400.

178.34 History: 1915 c. 358; Stats. 1915 s. 1724m—34; 1923 c. 291 s. 3; Stats. 1923 s. 123.34; 1967 c. 92 s. 18; Stats. 1967 s. 178.34.

178.35 History: 1915 c. 358; Stats. 1915 s. 1724m—35; 1923 c. 291 s. 3; Stats. 1923 s. 123.35; 1967 c. 92 ss. 18, 22; Stats. 1967 s. 178.35.

For discussions of questions concerning fraud of a partner in salary withdrawals and other transactions, determination of interest on capital as between partners, the nature of a proceeding for an accounting, limitations, estoppel by alleged acquiescence of the inactive partner, etc., see *Caveney v. Caveney*, 234 W 637, 291 NW 818.

178.36 History: 1915 c. 358; Stats. 1915 s. 1724m—36; 1917 c. 566 s. 29; 1923 c. 291 s. 3; Stats. 1923 s. 123.36; 1967 c. 92 ss. 18, 22; Stats. 1967 s. 178.36.

It is not necessary for the administrator of a deceased partner to be authorized by the court to give his consent, and the administrator of a deceased partner had power to give such consent to the continuation of the partnership business by himself as surviving partner as would entitle partnership creditors to subject the interest of the deceased partner in the partnership property to claims arising after the death of the deceased partner. A receiver should be appointed to liquidate the assets of the partnership for the protection of the heirs of the deceased partners and partnership creditors. *Blumer Brewing Corp. v. Mayer*, 223 W 540, 269 NW 693.

178.37 History: 1915 c. 358; Stats. 1915 s. 1724m—37; 1923 c. 291 s. 3; Stats. 1923 s. 123.37; 1967 c. 92 ss. 18, 22; Stats. 1967 s. 178.37.

A surviving partner accounting to the legal representative of a deceased partner shall account as of the time of dissolution of the partnership by the death of the partner with interest on the amount found due. *Mattson v. Wagstad*, 188 W 566, 206 NW 865.

The reason for the provision in 123.37 for payment, unless otherwise agreed, of either interest on the retiring partner's share of the partnership assets, or profits, at his option, is not because the retiring partner still retains an interest in the business, but such provision rather is intended to give him a return on assets belonging to him which still are being employed in the business by the remaining partner. Where there has been a sale of the retiring partner's interest, he is precluded from asserting any right in the subsequently earned profits since none of his assets have been employed in the earning thereof. *Sechrest v. Sechrest*, 248 W 516, 22 NW (2d) 594.

178.38 History: 1915 c. 358; Stats. 1915 s. 1724m—38; 1923 c. 291 s. 3; Stats. 1923 s. 123.38; 1967 c. 92 s. 18; Stats. 1967 s. 178.38.

The right to an accounting for a deceased partner's interest as against a surviving partner accrues to the administrator, the legal representative of the deceased. *Mattson v. Wagstad*, 188 W 566, 206 NW 865.

A partner cannot compel an accounting where the partnership was organized for the purpose of conducting a lawful business in an unlawful manner. *Maslowski v. Bitter*, 7 W (2d) 167, 96 NW (2d) 349.

178.39 History: 1947 c. 230; Stats. 1947 s. 123.39; 1967 c. 92 s. 18; Stats. 1967 s. 178.39.

CHAPTER 179.

Uniform Limited Partnership Act.

Editor's Note: For foreign decisions construing the "Uniform Limited Partnership Act," consult Uniform Laws, Annotated.

179.01 History: 1919 c. 449; Stats. 1919 s. 1703—1; 1923 c. 291 s. 3; Stats. 1923 s. 124.01; 1967 c. 92 ss. 18, 22; Stats. 1967 s. 179.01; 1969 c. 283.

179.02 History: 1919 c. 449; Stats. 1919 s. 1703—2; 1923 c. 291 s. 3; Stats. 1923 s. 124.02; 1943 c. 203; 1967 c. 92 s. 18; Stats. 1967 s. 179.02.

179.03 History: 1919 c. 449; Stats. 1919 s. 1703—3; 1923 c. 291 s. 3; Stats. 1923 s. 124.03; 1967 c. 92 s. 18; Stats. 1967 s. 179.03.

179.04 History: 1919 c. 449; Stats. 1919 s. 1703—4; 1923 c. 291 s. 3; Stats. 1923 s. 124.04; 1967 c. 92 s. 18; Stats. 1967 s. 179.04.

179.05 History: 1919 c. 449; Stats. 1919 s. 1703—5; 1923 c. 291 s. 3; Stats. 1923 s. 124.05; 1967 c. 92 s. 18; Stats. 1967 s. 179.05.

179.06 History: 1919 c. 449; Stats. 1919 s. 1703—6; 1923 c. 291 s. 3; Stats. 1923 s. 124.06; 1967 c. 92 ss. 18, 22; Stats. 1967 s. 179.06.

179.07 History: 1919 c. 449; Stats. 1919 s. 1703—7; 1923 c. 291 s. 3; Stats. 1923 s. 124.07; 1967 c. 92 s. 18; Stats. 1967 s. 179.07.

179.08 History: 1919 c. 449; Stats. 1919 s. 1703—8; 1923 c. 291 s. 3; Stats. 1923 s. 124.08; 1967 c. 92 ss. 18, 22; Stats. 1967 s. 179.08.

179.09 History: 1919 c. 449; Stats. 1919 s. 1703—9; 1923 c. 291 s. 3; Stats. 1923 s. 124.09; 1967 c. 92 s. 18; Stats. 1967 s. 179.09.

179.10 History: 1919 c. 449; Stats. 1919 s. 1703—10; 1923 c. 291 s. 3; Stats. 1923 s. 124.10; 1967 c. 92 ss. 18, 22; Stats. 1967 s. 179.10.

179.11 History: 1919 c. 449; Stats. 1919 s. 1703—11; 1923 c. 291 s. 3; Stats. 1923 s. 124.11; 1967 c. 92 s. 18; Stats. 1967 s. 179.11.

179.12 History: 1919 c. 449; Stats. 1919 s. 1703—12; 1923 c. 291 s. 3; Stats. 1923 s. 124.12; 1967 c. 92 s. 18; Stats. 1967 s. 179.12.

179.13 History: 1919 c. 449; Stats. 1919 s. 1703—13; 1923 c. 291 s. 3; Stats. 1923 s. 124.13; 1967 c. 92 s. 18; Stats. 1967 s. 179.13.

179.14 History: 1919 c. 449; Stats. 1919 s. 1703—14; 1923 c. 291 s. 3; Stats. 1923 s. 124.14; 1967 c. 92 s. 18; Stats. 1967 s. 179.14.