

or trustees, but in the assessment district in which the testator or intestate had his domicile at the time of his decease. In case the executor or administrator, or all of them if more than one, shall not reside in this state, such property may be assessed in the name of such executors or administrators or in the name of such estate in the assessment district in which the testator or intestate had his domicile at the time of his decease. The taxes imposed pursuant to such assessment may be enforced as a claim against the estate, upon presentation of such claim by the treasurer of such district to the court in which the proceedings for the probate of such estate are pending, and upon due proof such court shall allow and order the same to be paid; and before the allowance of the final account of a non-resident executor, administrator or trustee the court shall ascertain whether there are or will be any taxes remaining unpaid or to be paid on account of personal property belonging to the estate, and shall make such order or direction as may be necessary to provide for the payment thereof. The foregoing provisions shall not impair or affect any remedy given by other provisions of law for the collection or enforcement of taxes upon personal property assessed to executors, administrators or trustees.

SECTION 3. This act shall take effect and be in force from and after its passage and publication and shall apply to the assessment of personal property to be made in the year 1903.

Approved May 22, 1903.

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No. 277, A.]

[Published May 28, 1903.]

## CHAPTER 418.

AN ACT to provide for the collection and publication of statistics relating to the sale of alcoholic liquors.

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

**Statistics of sale and consumption of alcoholic liquors.** SECTION 1. The commissioner of labor and industrial statistics

is hereby authorized and required to collect and publish all available facts concerning the manufacture, sale and consumption of spirituous, malt, vinous, or intoxicating liquors used as beverages in the state of Wisconsin.

**Penalty.** SECTION 2. The refusal of any dealer or manufacturer or employee of any dealer or manufacturer of said liquors to answer the questions, required by said commissioner under section one (1) of this act, shall be considered a misdemeanor, and said dealer or employee shall upon conviction thereof be fined not less than twenty-five (25) dollars nor more than one hundred (100) dollars, or imprisonment in the county jail not less than thirty days, nor more than sixty days.

SECTION 3. This act shall take effect and be in force from and after its passage and publication.

Approved May 22, 1903.

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No. 373, A.]

[Published May 28, 1903.]

## CHAPTER 419.

AN ACT relating to the levee at the city of Portage, and vicin-

ity, in the state of Wisconsin, and making an appropriation therefor.

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

**Purpose of appropriation.** SECTION 1. An amount not exceeding the sum of twenty thousand dollars is hereby appropriated from that portion of the drainage fund of this state not belonging to the counties or towns or to which the counties or towns would be entitled if the state swamp lands are sold as now provided by law, for the purpose of constructing and strengthening the levee system existing in the vicinity of Portage on the Wisconsin river in Columbia and Sauk counties, in the state of Wisconsin.

**Commissioners, duties and powers of; transfer from drainage fund.** SECTION 2. The governor of Wisconsin is hereby au-