No. 863, A.]

[Published June 3, 1909.

## CHAPTER 259.

AN ACT to create section 1219m of the statutes, relating to license fees to be paid upon unauthorized insurance.

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

Section 1. There is added to the statutes a new section to read: Section 1219m. Any company not authorized to do business in this state, which shall insure any property situated in this state against fire or the risk of inland navigation or transportation shall pay to this state a tax upon the gross premiums paid to such company on such insurance computed at the rate per centum prescribed by section 1219, and on default of any such company in the payment of such tax before the first day of March next succeeding, the owner of such property shall pay such tax. Every person paying more than one hundred dollars premiums to any one such company in any year shall report the same in writing by mail to the commissioner of insurance before the first day of March next succeeding, and if such report be not made and such tax remains unpaid for sixty days after the said first day of March, the tax shall be increased by one-tenth for every month during which such tax remains unpaid after the expiration of said sixty days.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved June 2, 1909.

No. 871, A.]

[Published June 3, 1909.

## CHAPTER 260.

AN ACT to amend section 878 of the statutes, relating to the term of office of village officers.

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

Section 1. Section 878 of the statutes, is amended to read: Section 878. The term of office of all village officers, except justice of the peace and police justice, shall be one year and until their respective successors are elected or appointed and qual fied, and all vacancies therein shall be filled for the residue of the unexpired term only. Every such vacancy shall be filled by the village board. \* \* and if any officer be absent or