

more than two miles from school, for whom transportation or transportation and tuition have been paid.

Section 430—5. Upon receipt of such report the state superintendent shall certify to the secretary of state the amount due such district and the secretary of state shall thereupon issue a warrant in favor of such district for such amount which shall be paid by the state treasurer to the treasurer of the district from the school funds provided for by section 1072a of the statutes.

Section 430—6. It shall be the duty of the clerk of the school district board to embody in the notice of every annual or special school district meeting at which any or all of the above matters are to be considered, a statement to that effect and said notices shall be posted, or posted and served, as provided for in sections 425, 426, and 427 of the statutes of 1898.

Section 430—7. No contract or agreement shall be made under this act that shall bind any district for more than three years.

Section 430—8. Wherever the term "electors" or "board," or "district board" or "district" occurs in this chapter it shall apply with equal force to "electors of a town or towns," or "town boards of school directors" in towns operating under the township system of school government.

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

Approved June 16, 1909.

No. 244, S.]

[Published June 19, 1909.

## CHAPTER 503.

AN ACT to appropriate to Elmore T. Elver, Jesse A. Bennett, Frances A. Dahman, Frank Hood, Gertrude Unsell, A. E. James, H. V. Cowles, Horace Secrist, Elise Dillman, Ida Dwinnell, Frances Trask, and LeNoir Courtier certain sums of money for services rendered pursuant to Joint Resolution No. 27, laws 1907, and making an appropriation therefor.

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

SECTION 1. There is appropriated out of any moneys in the state treasury, not otherwise appropriated, to Elmore T. Elver, five hundred dollars; Jesse A. Bennett, five hundred dollars; Frances A. Dahman, one hundred eighty dollars; Frank Hood, one hundred dollars; Gertrude Unsell, seventy dollars; A. E.

James, one hundred and fifty dollars; H. V. Cowles, one hundred dollars; Horace Seerist, fifty dollars; Elise Dillman, forty dollars; Ida Dwinnell, five dollars; Frances Trask, seventy dollars; LeNoir Courtier, eighty-seven and 50-100 dollars, for work performed by them under and pursuant to the provisions of Joint Resolution No. 27 of the laws of 1907.

SECTION 2. The state board of control is hereby directed to have printed at the expense of the state, by the state printer, one thousand (1,000) copies of the report of the investigation made under said Joint Resolution No. 103, A., three hundred (300) copies to be bound in cloth.

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

Approved June 16, 1909.

No. 105, S.]

[Published June 21, 1909.

## CHAPTER 504.

AN ACT to amend sections 1087—5, 1087—6, 1087—7, 1087—8, 1087—11, 1087—12, 1087—13, 1087—14, 1087—15; to repeal section 1087—17 and reenact the same as a new section; to repeal section 1087—18; to amend sections 1087—19, 1087—20, 1087—21, 1087—22, 1087—23, 1087—24, and 3818, relating to the inheritance tax laws and especially with reference to the administration and enforcement thereof.

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

SECTION 1. Section 1087—5 of the statutes is amended to read: Section 1087—5. 1. Every such tax shall be and remain a lien upon the property transferred until paid and the person to whom the property is transferred and the administrators, executors, and trustees of every estate so transferred, shall be personally liable for such tax until its payment.

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 duplicate receipts* \* \* \* of such payment, one of which he shall immediately send to the \* \* \* *state treasurer*, whose duty it shall be to charge the *county treasurer* so receiving the tax, with the amount thereof, and \* \* \* *the other receipt shall be delivered* to the executor, administrator, or trustee, whereupon it shall be a proper voucher in the settlement of his accounts.

3. But no executor, administrator, or trustee shall be entitled to a final accounting of an estate, in settlement of which a tax