

certificate and dissolution of the union free high school district shall be written or printed "for surrender," those opposed "against surrender," and such union free high school district shall not be dissolved unless a majority of the \* \* \* votes cast shall be in favor thereof. *If there be in such union high school district an incorporated village there must be a majority of the votes cast separately in the village and in the territory outside the village in the union high school district in favor thereof.* \* \* \* *In no case shall such dissolution be effective until the end of the school year in which such meeting or election is held, but after a vote has been taken to dissolve any district no bonds shall be issued nor any tax voted therein.*

3. After the dissolution of any such district, the property of such dissolved district shall be disposed of and the assets and debts \* \* \* shall be apportioned and distributed subject to and in the manner provided by section 424 of the statutes, so far as the provisions thereof can be made applicable therefor.

SECTION 2. Section 495—6m of the statutes and all acts and parts of acts conflicting with the provisions hereof are hereby repealed.

SECTION 3. This act shall take effect upon passage and publication.

Approved May 26, 1915.

No. 267, A.]

[Published May 29, 1915.

## CHAPTER 139.

AN ACT to amend section 4608f of the statutes, relating to the sale of cigarettes and cigarette papers and providing penalties.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. Section 4608f of the statutes is amended to read: Section 4608f. 1. Any person who shall, by himself, his servant or agent, or as the servant or agent of any other person, directly or indirectly, or upon any pretense, or by any device, \* \* \* sell, \* \* \* give away or otherwise dispose of to any minor \* \* \* any cigarettes, cigarette paper or cigarette wrappers, or any substitute therefor, or any paper made or prepared for the purpose of making cigarettes or any substitute therefor, or for the purpose of being filled with tobacco for smoking \* \* \* shall be guilty of a misdemeanor and upon conviction thereof shall be punished \* \* \* in the manner hereinafter provided.

2. *It shall be unlawful for any person, firm, or corporation, in any manner, directly or indirectly, upon any pretense, or by any device, to manufacture, sell, exchange, barter, dispose of or give away, or keep for sale any cigarettes, cigarette paper or cigarette wrappers, or any paper made or prepared for the purpose of being filled with tobacco without first obtaining a license therefor, as hereinafter provided.*

3. *License for the manufacture, sale, exchange, barter, disposition of or giving away or keeping for sale of cigarettes, cigarette paper, or cigarette wrappers made or prepared for the purpose of being filled with tobacco for smoking, shall be issued by the city, village or town clerk, of the city, village or town wherein such right is sought to be exercised. Every such license shall be issued on the first day of July in each year or thereafter whenever applied for and shall continue in force from date of issuance until the succeeding thirtieth day of June, unless sooner revoked for a violation of this section as herein provided.*

4. *Every person, firm or corporation desiring a license under this section shall file with the city, village or town clerk of the city, village or town wherein such right is sought to be exercised, a written application therefor, stating the name of the person and the place for which such license is desired. Every license shall be signed by the city, village or town clerk and shall name the licensee and the place wherein he is authorized to conduct such business and the same shall not be delivered until the applicant shall produce and file with such clerk a receipt showing the payment of the license fee of five dollars to the treasurer of such municipality. In case of a change of ownership in any licensed location the authority granting the license may authorize a transfer of such license to the new owner.*

5. *Any person violating any of the provisions of subsections 1, 2, 3, or 4 of this section shall be deemed guilty of a misdemeanor and shall be punished by a fine of not more than one hundred dollars nor less than twenty-five dollars for the first offense and by a fine of not more than two hundred dollars nor less than twenty-five dollars for the second or subsequent offense or by imprisonment in the county jail not exceeding sixty days or both such fine and imprisonment. A second conviction for a violation of the provisions of subsections 1, 2, 3, or 4 of this section shall immediately terminate the license of the person so convicted and such person shall not be entitled to another license hereunder for a period of five years thereafter. The provisions hereof shall not apply to the sales of jobbers or manufacturers doing an interstate business with customers outside of the state.*

6. *Any minor being in possession of any cigarettes, cigarette paper or cigarette wrappers and being asked by any sheriff, deputy sheriff, police officer, village marshal, truant officer, probation officer or teacher in any school to tell where or from whom such cigarettes, cigarette paper or cigarette wrappers were obtained, who shall refuse to furnish such information, shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not more than five dollars.*

SECTION 2. This act shall take effect upon passage and publication.

Approved May 27, 1915.

No. 56, S.]

[Published May 31, 1915.

## CHAPTER 140.

AN ACT to amend sections 925—143, 1081, 1110, 1121 and 1130 of the statutes, relating to the time for paying over the county and state taxes by local and county treasurers, and to the time of making a statement of lands upon which taxes have been returned as delinquent and the date of sale of such lands.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. Sections 925—143, 1081, 1110, 1121 and 1130 of the statutes are amended to read: Section 925—143. It shall be the duty of the city clerk to make out a complete tax roll in the manner and form provided by law, and as soon as practicable after the levy shall have been made by the council as prescribed in the preceding section, and the certificate of the county clerk showing the amount of state and county taxes apportioned to the city shall have been received, to cause the same to be extended upon such tax roll upon a uniform percentage by setting opposite the description of each lot, tract or parcel of land, and to the name of each person named in said roll, in proper columns, such proportionate share of the sums of taxes so levied as may be chargeable upon such lot, tract or parcel of land or against such person, and also enter and extend upon such tax roll all special assessments required to be entered thereon. To such tax roll shall be appended a warrant signed by the mayor and clerk, substantially in the following form: To..... city treasurer of the city of .....: You are hereby required to collect from each of the persons and corporations named in the annexed tax roll, and from the owners or occupants named of the real estate described therein, the taxes set down in such roll, opposite to their re-