

No. 508, S.]

[Published July 13, 1915.

CHAPTER 392.

AN ACT to amend subsections 1 and 2 of section 1668 of the statutes, relating to weights and measures.

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

SECTION 1. Subsections 1 and 2 of section 1668 of the statutes are amended to read: (Section 1668.) 1. A barrel for liquids shall contain thirty-one and one-half gallons, and * * * a hogshead two barrels.

2. * * * A barrel for beer, ale, porter or other similar fermented liquors shall contain thirty-one gallons, each gallon to contain two hundred thirty-one cubic inches; a half barrel, fifteen and one-half gallons; a quarter barrel, seven and three-fourths gallons; an eighth barrel, three and seven-eighths gallons. The capacities of the barrel and its subdivisions enumerated above shall apply to all containers in which beer, ale, porter or other similar fermented liquors are commonly sold, known as barrels, kegs, casks, or any other container made of staves, hoops and flat heads. Reasonable tolerances shall be prescribed by the state superintendent of weights and measures for the containers above designated.

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

Approved July 8, 1915.

No. 544, S.]

[Published July 13, 1915.

CHAPTER 393.

AN ACT to create subsection 7 of section 1087m—22 of the statutes, relating to refund of income tax erroneously collected by localities not entitled thereto.

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

SECTION 1. There is added to section 1087m—22 of the statutes a new subsection to read: Section 1087m—22. 7. Whenever any city, town or village shall have collected an income tax that under the income tax law ought not to have been collected by such city, town or village, but by the provisions of the income tax law should have been collected by another town, city or village, such moneys may be paid to such town, city or village as is by law entitled to such tax upon such town, city or

village making a satisfactory showing to the common council, town or village board, of such fact, within one year after the payment of the income tax; provided, however, that no town or village board or common council shall refund any such moneys without the written approval of the assessor of incomes who made the assessment, or of the tax commission in the case of assessments made by it, specifying the defect in the assessment of tax proceeding; and if any portion of such taxes so refunded shall be properly chargeable to the county and state, they shall be so charged, and such town, city or village shall be credited by the county treasurer on the settlement with the proper treasurer for the taxes of the ensuing year, with the whole amount of such state and county taxes so paid into the county treasury; and the county treasurer shall also be allowed by the state treasurer the amount of said taxes so illegally collected and paid in his settlement with the state treasurer, next after the payment of such claim.

SECTION 2. This act shall take effect and be in force from and after its passage and publication, and shall be applicable to all taxes assessed during the year 1914.

Approved July 8, 1915.

No. 568, S.]

[Published July 13, 1915.

CHAPTER 394.

AN ACT to repeal section 1636—204, subsection 1 of section 1636—207 and section 1636—211 and to create section 1636—204, subsection 1 of section 1636—207, and sections 1636—211 and 1636—212 of the statutes, relating to certified public accountants and providing penalties.

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

SECTION 1. Section 1636—204, subsection 1 of section 1636—207 and section 1636—211 of the statutes, are repealed.

SECTION 2. There are added to the statutes three new sections and one new subsection to be numbered and to read: Section 1636—204. The state board of accountancy may, in its discretion, waive the examination of, and issue a certificate to any person possessing the qualifications mentioned in subsection 1 of section 1636—203, who

(a) is the holder of a certificate to practice as a certified public accountant issued under the laws of any other state, provided such certificate was issued upon due examination, and provided that the requirements of the law of such state are, in the