

investments authorized by sections 1902 and 1903, any such corporation may loan money on notes due in one year or less, signed by two persons who shall each own real estate, worth the amount of the notes above exemptions, mortgages and other liens, and located within the territory of such corporation.

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

Approved July 23, 1915.

No. 5, A.]

[Published July 26, 1915.

CHAPTER 445.

AN ACT to amend section 51.15 of the statutes, relating to time of payment of taxes by railroad and telegraph companies.

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

SECTION 1. Section 51.15 of the statutes is amended to read: Section 51.15 1. The commission shall compute and levy a tax upon the property of each company defined in section 51.02, as assessed at the average rate of taxation determined as aforesaid, and the amount of tax to be paid by each such company shall be extended upon the assessment roll opposite the description of the property of the respective companies. The tax roll for railroad and telegraph companies shall be completed before the first day of February of each year, and for street railway and light, heat and power companies before the first day of May of each year; and the commission shall thereupon attach to each such roll a certificate signed by the members thereof, or by a majority of them, which shall be as follows:

“We do hereby certify that the foregoing tax roll includes the property of all railroad, street railway or telegraph companies (as the case may be), defined in section 51.02, liable to taxation in this state; that the valuation of the property of each company as set down in said tax roll is the true cash value thereof according to our best knowledge and judgment, and that we have assessed and levied the taxes thereon charged in said tax roll at the average rate of taxation in this state, as required by law.”

2. Every tax roll shall thereupon forthwith be delivered to the state treasurer, who shall immediately notify, by registered mail, the several companies taxed therein to pay the tax extended thereon to the state treasurer, as follows: In the case of railroad and telegraph companies, one-half of the amount of such tax on or before the * * * *first day of* * * * *May* and one-half on or before the * * * *first day of* * * *

November of the same year; and in the case of all other companies on or before the first day of December of the same year. The taxes extended against any company after the same become due, with interest, shall be a lien upon all the property of such company prior to all other liens, claims and demands whatsoever, which lien may be enforced in an action in the name of the state in any court of competent jurisdiction against the property of such company within the state as an entirety.

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

Approved July 23, 1915.

No. 66, A.]

[Published July 26, 1915.

CHAPTER 446.

AN ACT to repeal section 4608c and to amend sections 1409—3 and 4608a of the statutes, relating to the practice of embalming and the transportation of dead bodies.

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

SECTION 1. Section 4608c of the statutes is repealed.

SECTION 2. Sections 1409—3 and 4608a of the statutes are amended to read: Section 1409—3. No person shall be granted a license under sections 1409—1 to 1409—9, inclusive, who has not had at least two years of practical instruction in embalming and disinfecting under a licensed embalmer. Each application for an embalmer's license shall be made in writing, on blanks prescribed by the state board of health, and filed with the secretary of said board, and shall be accompanied by a fee of five dollars, and proof that the applicant is a person of good moral character, and of the age of twenty-one years or over, *and has a general education equivalent to that required for graduation from the eighth grade of any public school.*

Section 4608a. 1. The state board of health is hereby empowered to make such rules and regulations for the transportation of the dead as in its judgment may be necessary to preserve the public health, and no dead body shall be accepted for transportation, except when prepared in conformity to the rules and regulations adopted by said board for the transportation of the dead.

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

Approved July 23, 1915.