No. 470, A.]

[Published May 24, 1917.

## CHAPTER 245

AN ACT to create subdivision (11) of section 819 of the statutes, relating to the powers of town boards.

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

SECTION 1. A new subdivision is added to section 819 of the statutes to read: (Section 819) (11) To provide, by contract or otherwise, for the lighting, when necessary to facilitate public travel, of the principal improved highways of the town, and of bridges located thereon.

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

Approved May 17, 1917.

No. 70, S.]

[Published May 24, 1917.

## CHAPTER 246

AN ACT to amend subsection (3) of section 1087m—22 of the statutes relating to the taxation of incomes.

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

Section 1. Subsection (3) of section 1087m—22 of the statutes is amended to read: (Section 1087m—22) (3) • • • • The income tax of every nonresident of this state shall be paid in the taxing district from which the income is derived. When such income is derived from more than one taxing district of the state, the tax shall be computed on the aggregate income received from all districts and shall be certified for collection to the several taxing districts in proportion to the amount of income received from each under such rules and regulations as the tax commission may prescribe.

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

Approved May 21, 1917.

No. 73, S.]

[Published May 24, 1917.

## CHAPTER 247

AN ACT to amend paragraph (b) of subsection 2 of section 1087m—2 of the statutes, relating to the taxation of incomes.

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

Section 1. Paragraph (b) of subsection 2 of section 1087m —2 of the statutes is amended to read: (Section 1087m—2)