

pointment of persons to perform services under sections 1087—45 to * * * 1087—57, inclusive, the tax commission shall not be required to select any of such persons from the residents of the district in which the reassessment is to be made. It shall not be necessary for the said commission to wait until the assessment in any district is completed before making an order for reassessment therein under the provisions of sections 1087—45 to * * * 1087—57, inclusive; but they shall be entitled to make such order whenever they shall be satisfied from the work already done upon such assessment that when completed it will not be in substantial compliance with law.

SECTION 2. This act shall take effect upon passage and publication and shall apply to assessments for the year 1919.

Approved June 20, 1919.

No. 228, S.]

[Published June 23, 1919.

CHAPTER 385.

AN ACT to amend section 4608f of the statutes, relating to the sale of cigarettes and cigarette paper and license therefor.

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, * * * 4, or 5 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, *after the passage of this act. And if upon such second or subsequent violation, the person so violating subsections 1, 2, 3, 4 or 5 of this section shall have been personally guilty of a failure to exercise due care to prevent violation thereof, he shall be punished upon conviction thereof by a fine of not more than three hundred dollars nor less than twenty-five dollars* or by imprisonment in the county jail not exceeding sixty days or by both such fine and imprisonment, *and such* * * * conviction * * * 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, *nor shall he in that period act as the servant or agent of a person licensed hereunder for the performance of the acts authorized by such license.* 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; and any minor who shall intentionally misrepresent his age for the purpose of securing 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 by a fine of not more than twenty-five dollars or by imprisonment in the county jail not more than thirty days, or by both such fine and imprisonment; provided that if such person shall be a boy under the age of seventeen years or a girl under the age of eighteen years, such person shall be a "delinquent child" under section 573—1 and subject to the provisions of the statutes relating to juvenile courts.

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

Approved June 20, 1919.

No. 166, A.]

[Published June 23, 1919.

CHAPTER 386.

AN ACT to amend subsection 5b of section 1087m—10 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 5b of section 1087m—10 of the statutes is amended to read: (Section 1087m—10) 5b. An executor, administrator, guardian, or trustee applying to a court having jurisdiction for a discharge from his trust and a final settlement of his accounts, before his application shall be granted, shall file with the assessor of incomes of his county a return of all income received in his representative capacity during the time between the last preceding January first and the date of his application for discharge and also similar returns of income received during each of the next three preceding calendar years as have not theretofore been filed. Upon the receipt of such returns, the income tax assessor shall immediately determine the amount of income tax due or to become due from such executor, administrator, guardian, or trustee and certify the amount or amounts to the court in which the application for discharge is pending and the court shall * * * thereupon enter an order directing the executor, administrator, trustee or guardian,