

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

Approved July 9, 1921.

No. 444, S.]

[Published July 14, 1921.

### CHAPTER 520.

AN ACT to amend section 1684w—6 of the statutes, relating to cold storage.

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

SECTION 1. Section 1684w—6 of the statutes is amended to read: Section 1684w—6. No person, firm or corporation, as owner shall knowingly place, receive or keep in any cold storage warehouse any \* \* \* *articles used for food or drink or condiment by man, whether simple, mixed or compound, nor any article used or intended for use as ingredients in the composition thereof, or in the preparation thereof, if deceased, tainted, infested or contaminated with maggots or any other form of insect organism or with animal excreta or if otherwise unfit for human consumption, or which may not reasonably be expected to keep wholesome for human consumption, unless said articles bear a label or brand in accordance with forms to be prescribed by the dairy and food commissioner showing plainly the fact that the said articles are not intended for human consumption and are not to be sold or used as and for such, and the date when such articles were received in cold storage, and unless the aforesaid articles shall be stored separate and apart from all foods intended for human consumption.* \* \* \*

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

Approved July 9, 1921.

No. 563, S.]

[Published July 14, 1921.

### CHAPTER 521.

AN ACT to create section 37.259 and to amend subsection (3) of section 20.06 of the statutes, relating to a refund on account of excess payments of income tax assessed for soldier bonus tax and soldier educational surtax, and making appropriations.

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

SECTION 1. A new section is added to the statutes to read: 37.259 Whenever it shall be certified to the state treasurer by the Wisconsin tax commission as to corporations, joint stock companies and associations or by the proper assessor of incomes as to copartnerships, individuals or fiduciaries, that excess payment has been made for the soldier bonus tax or soldier education surtax during any of the three years next preceding the date of such certificate then the said state treasurer shall within five days after receipt of such certificate draw an order against the fund in the state treasury into which such excess was paid, reimbursing such payor for the amount of such excess payment so certified.

SECTION 2. Subsection (3) of section 20.06 of the statutes is amended to read: (20.06) (3) Taxes collected and paid into the state treasury in excess of lawful taxation, when claims therefor have been established as provided in sections 1087m—30, 1087—8, \* \* \* 1164, and 37.259 of the statutes.

Approved July 9, 1921.

No. 579, S.]

[Published July 14, 1921.

## CHAPTER 522.

AN ACT to amend subsection 6 of section 1317m—9 of the statutes relating to highways.

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

SECTION 1. Subsection 6 of section 1317m—9 of the statutes is amended to read: (Section 1317m—9) 6. Whenever any group of freeholders who have lawfully petitioned a town board, according to section 1265 of the statutes, for the laying out, widening, altering, or improving, or discontinuing of any highway, shall consider themselves aggrieved by the action of such town board, they may, within thirty days, appeal from such action to the county highway commissioner. After a careful investigation of the facts the county highway commissioner shall decide upon the manner in which the public good will be best promoted, and his decision shall be final and binding upon the petitioners and the town board unless the petitioners or the town board shall, within thirty days, appeal therefrom to the state highway commission. If an appeal is taken to the state highway commission, they shall cause the facts to be carefully investigated and shall decide upon the matter in such manner as they believe will best promote the