

\* \* \* and may be sent by mail when practicable. Such clerks shall furnish the inspectors of elections in their respective towns, wards, villages and election districts with such registry blanks at or before the time fixed for the first meeting for registry, and the other blanks before the opening of the polls on the day of election, and such clerks and inspectors shall use such blanks when furnished; but no election or election returns shall be invalidated in consequence of failure to use such blanks.

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

Approved July 13, 1921.

No. 507, A.]

[Published July 19, 1921.

### CHAPTER 559.

AN ACT to create section 1786e—17a of the statutes, relating to filing of income tax returns by co-operative organizations.

*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: Section 1786e—17a. Any co-operative association, society, company, corporation, exchange, or union organized under the provisions of sections 1786e—1 to 1786e—17, inclusive, shall not be obliged to file a state income tax return unless such association, society, company, corporation, exchange or union is at the time subject to a state income tax.

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

Approved July 13, 1921.

No. 518, A.]

[Published July 19, 1921.

### CHAPTER 560.

AN ACT to amend chapter 360 of the laws of 1909, granting to the city of Milwaukee a certain portion of submerged land one thousand feet in width lying along and adjacent to the shore of Lake Michigan on the eastern frontage of the city in Milwaukee from Russell Avenue south to section 14, for public park and boulevard purposes.

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