

tional parts of a thousand impressions shall be charged for at a pro rata rate of one hundred figured on the basis of the * * * lowest rate per thousand taken by such job. Presswork shall include all lock-up ready for the press and all make-ready *and all smut sheeting when* required for first-class work.

(4) Binding shall include *all end sheets for binding and* collating, drying, pressing, reinforcing, headbands, etc., and stamping or marking with non-tarnishing gold leaf, or with two labels of *different colors* stamped or marked with genuine gold leaf of all sewed books, as shall be requested by the printing board, *folding only, extra.*

(35.92) (5) The cost of printing provided for in section 35.24 shall be charged to the appropriation made to the * * * *printing board* for this purpose.

SECTION 4. This act shall take effect upon passage and publication.

Approved July 13, 1921.

No. 387, S.]

[Published July 20, 1921.

CHAPTER 568.

AN ACT to repeal subsection (4) of section 72.02 and subsection (5) of section 72.03 and to amend subsections (1), (2), (3), and (5) of section 72.02 and subsection (2) of section 72.04 of the statutes, relating to inheritance taxes.

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

SECTION 1. Subsection (4) of section 72.02 and subsection (5) of section 72.03 of the statutes are repealed.

SECTION 2. Subsections (1), (2), (3), and (5) of section 72.02 and subsection (2) of section 72.04 of the statutes are amended to read: (72.02) (1) Where the person or persons entitled to any beneficial interest in such property shall be the husband, wife, lineal issue, lineal ancestor of the decedent or any child adopted as such in conformity with the laws of this state, or any child to whom such decedent for not less than ten years prior to such transfer stood in the mutually acknowledged relation of a parent, provided, however, such relationship began at or before the child's fifteenth birthday, and was continuous for said ten years thereafter, or any lineal issue of such adopted or mutual-

ly acknowledged child, at the rate of * * * *two* per centum of the clear value of such interest in such property.

(2) Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister or a descendant of a brother or sister of the decedent, a wife or widow of a son, or the husband of a daughter of the decedent, at the rate of * * * *four* per centum of the clear value of such interest in such property.

(3) Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister of the father or mother or a descendant of a brother or sister of the father or mother of the decedent, at the rate of * * * *six* per centum of the clear value of such interest in such property.

* * * (4) Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the decedent, or shall be a body politic or corporate, at the rate of * * * *eight* per centum of the clear value of such interest in such property.

(72.04) (2) Property of the clear value of * * * *twenty-five* thousand dollars transferred to the widow of the decedent, and two thousand dollars transferred to each of the other persons described in the first subdivision of section 72.02 shall be exempt. Such exemption to the widow shall include all her statutory and other allowances. *Any child of the decedent shall be entitled to credit for so much of the tax paid by the widow as applied to any property which shall thereafter be transferred by or from such widow to any such child, provided the widow does not survive said decedent to exceed ten years.*

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

Approved July 13, 1921.

No. 570, S.]

[Published July 20, 1921.

CHAPTER 569.

AN ACT authorizing and legalizing bonds heretofore issued or to be issued by a city to pay the cost of constructing breakwaters and making lands for public parks.

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