

appeal is taken from the decision, a bill of exceptions must be settled in the usual form, upon which the argument of the appeal must be had. If such motion be made, but not decided during said sixty days or within such time as the court shall have fixed in such extension, then such motion shall be taken as overruled, and an exception to such constructive denial of the same shall be allowed in the bill of exceptions.

(2) *The failure to impose or the imposition of costs as a condition of the granting of a new trial, shall in no manner raise a presumption that such new trial was granted for error occurring in the conduct of the trial or that it was granted in the exercise of judicial discretion. Trial courts may or may not allow costs at the time of granting a new trial, whether such new trial is granted because of error occurring in the conduct of a trial or in the exercise of judicial discretion. An order made by a court in its discretion shall not be affected by the allowance or disallowance of costs.*

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

Approved June 10, 1925.

No. 318, S.]

[Published June 13, 1925.

## CHAPTER 287.

AN ACT to amend section 230.14 (2038) of the statutes relating to the limit of suspension of the absolute power of alienation of real and personal property.

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

SECTION 1. Section 230.14 (2038) of the statutes is amended to read: 230.14 (2038) Every future estate shall be void in its creation which shall suspend the absolute power of alienation for a longer period than is prescribed in this chapter; such power of alienation is suspended when there are no persons in being by whom an absolute fee in possession can be conveyed. *Limitations of future or contingent interests in personal property are subject to the rules prescribed in relation to future estates in real property; provided, however, that this limitation upon interests in per-*

*sonal property shall not apply to any instrument which shall have taken effect prior to July, 1925.*

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

Approved June 10, 1925.

No. 208, S.]

[Published June 13, 1925.

### CHAPTER 288.

AN ACT to amend section 71.23 and subsection (2) of section 74.73 of the statutes, relating to the reimbursement to cities, towns and villages of expenses paid in actions to collect unlawful taxes.

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

SECTION 1. Section 71.23 and subsection (2) of section 74.73 of the statutes are amended to read: 71.23 \* \* \* In any action for the recovery of an unlawful income tax, \* \* \* against \* \* \* any city, town or village treasurer \* \* \* the city, town or village shall reimburse such treasurer for such sums of money as may be \* \* \* necessarily paid out by him by reason of such suit, and such city shall be reimbursed for the county's and state's proportionate share of such \* \* \* sums in the manner provided in section 74.73.

(74.73) (2) In case any such town, city, or village shall have paid such claim or any judgment recovered thereon after having paid over to the county treasurer the state and county tax levied and collected as part of such unlawful tax or shall have paid any necessary expenses in defense of such action, such town, city, or village shall be credited by the county treasurer, on the settlement with the proper treasurer for the taxes of the ensuing year, the whole amount of such state and county tax so paid into the county treasury \* \* \* and the county's and state's proportionate share of the taxable costs and expenses of suit as the case may be; and the county treasurer shall also be allowed by the state treasurer the amount of state tax so illegally collected \* \* \* and the state's proportionate share of \* \* \* such taxable costs and expenses of suit and paid in his settlement with the state