No. 105, A.]

[Published May 21, 1927.

## CHAPTER 147.

AN ACT to amend subsection (4) of section 70.26 of the statutes, relating to collection of costs for replatting lands.

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

SECTION 1. Subsection (4) of section 70.26 of the statutes is amended to read: (70.26) (4) \* \* \* The actual and necessary costs and expenses of such replat, surveying and recording shall be paid out of the county treasury, after having been audited by the county board, and shall be added to the next county tax apportioned to the town wherein such plat is located and collected therewith. Such costs and expenses may be charged by the town to the land so replatted.

(4a) Before the first day of May in each year the county clerk shall notify the town clerks of the making and recording during the preceding year of any such plats affecting land in their several towns.

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

Approved May 20, 1927.

No. 257, A.]

[Published May 21, 1927.

## CHAPTER 148.

AN ACT to repeal sections 206.37 to 206.44, and to amend section 206.36 of the statutes, relating to surplus in life insurance companies.

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

SECTION 1. Sections 206.37 to 206.44 of the statutes are repealed.

SECTION 2. Section 206.36 of the statutes is amended to read: 206.36 (1) Every life insurance \* \* \* company doing business in this state \* \* on the \* \* mutual \* \* plan, or in which any policyholders insured under participating policies \* \* \* are entitled to share in the surplus \* \* shall annually ascertain and determine the excess or surplus of its assets over all required reserves and all other liabilities. After setting aside such contingency reserve as may be deemed necessary, making provision for the payment of authorized dividends upon the capital stock, if any, and such sums as are required to be held for account of existing deferred dividend policies, the remaining surplus shall be equitably apportioned and returned annually as a refund of overpayment to all other policies entitled to share therein, as provided in such policies, provided that if such a refund of overpayment is declared payable on an anniversary of the policy preceding the third, the refund may be conditioned on the payment of the succeeding year's premium.

(2) Every such company shall make such report and reply to such inquiries in relation to the accumulation, apportionment and distribution of any such surplus or surplus heretofore accumulated, as the commissioner of insurance may at any time require.

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

Approved May 19, 1927.

No. 351, A.]

Published May 21, 1927.

## CHAPTER 149.

AN ACT to amend subsections (1) and (5) of section 85.04 of the statutes, relating to the registration of motor vehicles.

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

SECTION 1. Subsections (1) and (5) of section 85.04 of the statutes are amended to read: (85.04) (1) No automobile, motor truck, motor delivery wagon, passenger automobile bus, motor cycle or other similar motor vehicle, or trailer or semitrailer used in connection therewith, shall be operated upon any highway unless the same shall have been registered or application for registration shall have been made to the secretary of state and the registration fee paid. Any person who shall operate any such vehicle upon any highway after \* \* \* March \* \* \* fifteenth, unless the same shall have been registered, or application made, as hereinbefore provided, may be arrested by any sheriff, deputy sheriff, city or village marshal, constable, or any other police officer, and brought before any judge of a court of

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