No. 45, A.]

[Published June 15, 1927.

## CHAPTER 227.

AN ACT to amend paragraph (b) of subsection (9) of section 157.11 of the statutes, relating to cemetery funds.

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

Section 1. Paragraph (b) of subsection (9) of section 157.11 of the statutes is amended to read: (157.11) (9) (b) Money received by an association for perpetual care shall be invested as provided in section 231.32 or in such other manner as may be approved by the county judge of the county wherein the cemetery is located or it may be deposited with the treasurer of the municipality nearest \* \* \* such cemetery, and such municipality shall pay said association annually interest on sums so deposited of not less than four per cent per annum. Deposit shall be made and the income paid over in the first week of June each year, and duplicate receipts shall be given, one filed with the \* \* \* clerk of the municipality and one with the association. Deposits shall be of ten dollars or multiple thereof, Records and receipts shall specify the lot of \* \* \* which the deposit is made. Reports of moneys received for perpetual care shall be made annually by the trustees of such association to the county judge on the first day of July in each year. Failure to file such report for sixty days shall subject such trustees to a forfeiture of not less than ten nor more than twenty dollars to be enforced as provided in chapter 288 of the statutes. Such trustees may also be cited to file such report by such judge and the expense of serving the citation shall be paid by such trustees and disobedience of such citation may be enforced as a contempt. This subdivision shall not be effective in counties having population of one hundred and fifty thousand or more, except as to cemeteries wholly within fourth class cities.

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

Approved June 14, 1927.