

cept in the single case mentioned in section 230.16, and except when real estate is given, granted or devised to a charitable use or to literary or charitable corporations which shall have been organized under the laws of this state, for their sole use and benefit, or to any cemetery corporation, society or association.

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

Approved July 13, 1927.

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No. 539, S.]

[Published July 14, 1927.

## CHAPTER 342.

AN ACT to amend section 357.26 of the statutes, relating to counsel for destitute defendants.

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

SECTION 1. Section 357.26 of the statutes is amended to read: 357.26 The courts of record of the state of Wisconsin, having jurisdiction to hear, try, and determine criminal actions or proceedings are hereby authorized and empowered to appoint counsel to defend any person or persons charged with any offense before such courts, on the ground that the accused is destitute of means to employ counsel, and the county in which such criminal action or proceeding may arise or shall be pending shall only be liable to pay such attorney or counselor for his services *and expenses* such sum as the court making the appointment shall, by an order to be entered in the minutes thereof, certify to be a reasonable compensation therefor, and which sum shall in no case exceed twenty-five dollars per day for each day actually occupied in such trial or proceeding and not to exceed fifteen dollars per day for not more than five days actually and necessarily occupied in preparing for trial in any one case. Such compensation to counsel for indigent persons shall be paid by the county treasurer upon presentation to him of the certificate of the clerk of the said court of the amount so allowed. *If appointment of counsel has not been so made as to include services upon appeal or writ of error, the supreme court or the chief justice, upon being satisfied of the inability of the defendant to pay counsel and that review is sought in good faith and that there are reasonable*

*grounds for seeking review, may appoint counsel to prosecute an appeal or writ of error, and such counsel shall be paid such sum for services and expenses as the supreme court shall determine, to be certified to the county treasurer by the clerk of the supreme court.*

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

Approved July 13, 1927.

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No. 542, S.]

[Published July 14, 1927.

### CHAPTER 343.

AN ACT to create subsection (20) of section 73.03 of the statutes, relating to the tax commission.

*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: (73.03) (20) To investigate all delinquent, personal, and income taxes and surtaxes in the several counties of the state and the possibility of the collection thereof and to require taxing officials, including town treasurers, county treasurers, sheriffs, and district attorneys of their respective counties to institute proceedings, actions, and prosecutions for the collection of such delinquent taxes to the end that the amount of such delinquent taxes shall be reduced to the minimum. In carrying out the provisions of this subsection the tax commission is empowered to examine or cause to be examined by any agent, employe, or representative designated by it for that purpose, any books, papers, records, or memoranda of any corporation, copartnership, or individual, bearing upon the matter of the collection of any such delinquent taxes, and may require the attendance of the officials of any corporation, or of any other person having knowledge in the premises, and may take testimony and require proof material for their information upon any matter that they may deem of value for the purpose of enforcing the payment of such delinquent taxes. Said tax commission is further empowered to do and perform such other duties and adopt such other procedure as may be necessary to carry out the provisions of this subsection, and to direct that proceedings, actions, and prosecutions