statement of the gross receipts from the operation of the business during the preceding calendar year, which statement shall be verified by the president and the treasurer of such company so operating, or two of the principal officers thereof, of the person so operating the telephone business. The statement shall show separately the amounts of gross receipts from the toll line service, which shall include all receipts on toll line business, beginning and ending within the state, and a proportion based upon the mileage within the state to the entire mileage over which such business is done, of receipts on all interstate business passing through, into or out of the state, and from the service of the local and rural exchange property of the company and the town, city, or village in which any portion of such local or rural exchange property is located, and any portion of the gross receipts therefrom are derived, with the true amount of the gross receipts of each such local or rural exchange derived from such exchange business in each town, city or village.

(5) When the annual license fee upon the total gross receipts as computed at the rates specified in this section is less than five cents for each telephone instrument owned and operated, or operated within this state by any person, copartnership, association, company or corporation, a sum equal to five cents for each telephone instrument shall be paid as an annual license fee by such company, *except that no license fee shall be paid by any telephone company having no income during the preceding calendar year*. Any amount paid under the provisions of this subsection shall be retained in the state treasury.

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

Approved June 16, 1933.

No. 502, A.]

[Published June 19, 1933.

CHAPTER 277.

AN ACT to amend subsection (2) of section 50.07 of the statutes, relating to admission of patients to tuberculosis sanatoriums.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. Subsection (2) of section 50.07 of the statutes is amended to read: (50.07) (2) Any such person who is unable to pay for his care may be admitted and maintained in such institution at the charge of the county in which he has his legal settlement, pursuant to subsection (2) of section 50.03, except that the county chargeability shall be determined by his legal settlement in the county charged. Such maintenance shall include necessary traveling expenses including the expenses for an attendant when such person cannot travel alone, necessary clothing, toilet articles, emergency surgical and dental work, and *such* * * * other necessary and reasonable expenses incident to his care in such institution as shall be determined by the state board of control.

In order to obtain uniformity in sanatorium charges, the state board of control shall as soon as possible after the passage of this subsection and thereafter from time to time issue its rules and regulations to the county sanatoria specifying what items of expense incident to the care of patients in these institutions shall be included in the actual cost of maintenance and what of such items shall be charged as extra items to the counties of legal settlement or to the state in the case of state-at-large patients.

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

Approved June 16, 1933.

No. 573, A.]

[Published June 19, 1933.

CHAPTER 278.

- AN ACT to amend subsection (8) of section 40.85 of the statutes, relating to the time of the taking effect of detachments from school districts.
- The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. Subsection (8) of section 40.85 of the statutes is amended to read: (40.85) (8) If the application is filed * * * *after the* school year * * * *and before the annual school meeting,* the order shall be effective from and after the date of filing. If the application is filed * * * *after the annual school meeting or during the* school year * * * the order shall not be effective before the end of such school year.

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

Approved June 16, 1933.