SECTION 36. This act shall take effect on September 1, 1933. Approved June 28, 1933.

No. 749, A.]

[Published July 1, 1933.

## CHAPTER 345.

AN ACT to amend section 14.32 of the statutes, relating to expenses of state employes not allowed for audit.

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

SECTION 1. Section 14.32 of the statutes is amended to read: 14.32 The secretary of state shall not audit items of expenditure for tips, porterage, parlor car seats other than sleeping car berths, or for expenses not necessarily incurred in the performance of duties required by the public service; nor shall he audit items of expenditure \* \* *incurred while traveling outside the state by* any officer or employe of the state or of any department or institution thereof \* \* *unless in the discharge of his duties required by the public service and after authorization* by the director of the budget, \* \* *unless* specific statutory authority exists therefor; nor shall he audit items of expenditure for expenses of \* \* *any* officer or employe of the state or of any department or institution thereof \* \* *while* attending any convention, *association, society* or meeting held outside the state unless otherwise provided by law.

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

Approved June 28, 1933.

No. 953, A.]

[Published June 29, 1933.

## CHAPTER 346.

AN ACT to amend subsection (1) of section 2 of chapter 59, laws of 1933; to allot the state aid for elementary public schools for the school year 1931-32; and making an appropriation.

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

SECTION 1. It is hereby enacted that the state aid for the school year 1931-32, available under subsection (3) of section 20.25 of the statutes, shall be distributed on the basis of the erroneous certification made to the secretary of state by the state super-

intendent of public instruction, notwithstanding the fact that such certification does not comply with the provisions of section 40.87. In making this provision, the legislature is actuated solely by the fact that many school districts and cities in the state based their budgets for the school year 1931-32 on the assumption that they would receive state aid on the basis used in the erroneous certification of the state superintendent, and it is the intent of the legislature that allotments of state aid for all subsequent years shall be made in strict accord with the provisions of the statutes. All moneys appropriated, allotted and paid to any school district or city under the provisions of subsection (3) of section 20.25 shall be used, disbursed and expended by the school district or city receiving such moneys solely for the school purposes and expenses for which apportioned under the provisions of section 40.87.

SECTION 2. There is allotted out of the moneys collected from the occupational tax on fermented malt beverages to the emergency board for aid to school districts, a sum sufficient to pay to all school districts, which under the allotment of state aid for the school year 1931-32 provided for in section 1 of this act will receive less than the amount which they would have received under the certification made on the basis of section 40.87 of the statutes, fifty per cent of the difference between such amounts. The amounts due hereunder shall be paid to the several districts and cities entitled thereto on certification made by the state superintendent of public instruction to the secretary of state.

SECTION 3. Subsection (1) of section 2 of chapter 59, laws of 1933, is amended to read: (Chapter 59, laws of 1933) (Section 2) (1) All moneys paid into the state treasury \* \* \* from the emergency occupational tax on fermented malt beverages for the period prior to July 1, 1933, are appropriated as a non-lapsible appropriation to the emergency board. Any part of such appropriation not otherwise allotted by statute shall \* \* be allotted as the board may determine to school districts and to cities operating under the city school plan which are in \* \* \* financial distress \* \* \*

SECTION 4. This act shall take effect upon passage and publication.

Approved June 28, 1933.