comes impracticable, impossible or unlawful, it shall be the duty of the courts by a liberal construction of the trust or gift to ascertain the general purpose of the donor and to carry it into effect in the nearest practicable manner to the expressed special purpose; provided, however, that the right of visitation of a living donor shall not be held to be impaired by anything contained in this subsection.

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

Approved July 14, 1933.

No. 340, A.]

[Published July 15, 1933.

CHAPTER 414.

AN ACT to amend paragraph (c) of subsection (4) of section 85.01 of the statutes, relating to registration fees for motor trucks.

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

Section 1. Paragraph (c) of subsection (4) of section 85.01 of the statutes is amended to read: (85.01) (4) (c) For the registration of each motor truck or motor delivery wagon having a gross weight of one and one-half tons or less, a fee of ten dollars; * * * having a gross weight of more than one and one-half tons and less than two and one-quarter tons, a fee of fifteen dollars; having a gross weight of two and one-quarter tons, or more, and less than three tons, a fee of twenty dollars; having a gross weight of three tons or more and less than four tons, a fee of thirty-five dollars; having a gross weight of four tons or more and less than five tons, a fee of sixty dollars; if the gross weight is five tons, or more, a fee of sixty dollars, plus a fee of twenty-five dollars for each ton or fraction thereof in excess of five tons. The registration fee for any motor truck or motor delivery wagon, having a gross weight of two tons or less. owned and operated by a farmer for farm use and not for commercial purposes, shall be five dollars. The gross weight in tons shall be in every case arrived at by adding together the weight in pounds of the motor truck or motor delivery wagon when equipped ready to carry a load and the maximum load carried by the vehicle in pounds, and then dividing the sum of the two by two thousand. This section, however, shall not be construed

to mean that any such vehicle may be licensed to operate in violation of any other provision of this chapter.

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

Approved July 14, 1933.

No. 361, A.]

[Published July 15, 1933.

CHAPTER 415.

AN ACT to amend subsection (3) and to create subsection (5) of section 76.28 of the statutes, relating to the apportionment of public utility taxes to school districts.

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

Section 1. Subsection (3) of section 76.28 of the statutes is amended to read: (76.28) (3) In all counties having a population of * * * sixty thousand or less, fifty per cent of the amount of taxes received by any town or village from the state treasurer on account of the assessment of any street railway, light, heat, power or conservation company shall be retained by the treasurer thereof for general town or village purposes, and the remaining fifty per cent shall be equitably apportioned by the town board or village trustees to the various school districts or parts of school districts in which the property of such company is located, in proportion to the amount which the property of such company within each such school district bears to the total valuation of the property of such company in the town or village or part thereof; provided, that no such school districts shall in any event receive from this fund an amount, which when added to all other aids received from both county and state, shall exceed the actual cost of operating and maintaining its school. Any excess above this amount shall be retained by and is allotted to the town or village. Where property of any such company is situated on a highway which divides two districts, the value of such property shall be apportioned equally between such two districts.

Section 2. A new subsection is added to section 76.28 of the statutes to be numbered and to read: (76.28) (5) The city treasurer of each city of the first class annually shall pay into the general city school fund for school operation and maintenance purposes twenty-five per centum of the amount of tax revenues distributed to and received by each such city under the provisions of