

No. 559, A.]

[Published June 4, 1943.]

**CHAPTER 256.**

AN ACT to amend 273.03 (1) of the statutes, relating to supplementary proceedings and applicability to corporations.

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

273.03 (1) of the statutes is amended to read:

273.03 (1) When an execution against property has, within 5 years, been returned unsatisfied in whole or in part or the officer holding the execution certifies that he is unable to levy upon property sufficient to satisfy the judgment or the judgment creditor by affidavit satisfies the court or judge that the judgment debtor *whether an individual, firm, corporation or other association* has property which he unlawfully refuses to apply towards the satisfaction of the judgment, the court or a judge of the county to which the execution was issued shall, upon motion of the judgment creditor, order such judgment debtor *whether an individual, firm, corporation or other association* to appear before him and answer concerning his property at a time and place specified in the order, within said county.

Approved June 3, 1943.

No. 592, A.]

[Published June 4, 1943.]

**CHAPTER 257.**

AN ACT to amend 158.12 (2) (a) and to create 158.12 (2) (b) of the statutes, relating to barber shop manager's licenses.

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

SECTION 1. 158.12 (2) (a) of the statutes is amended to read:

158.12 (2) (a) Who holds an unexpired master barber's license, and who has been actively engaged in barbering in this state not less than 40 hours per week for at least one-half of the 2-year period immediately preceding the date of application for a shop manager's license, *except that the requirement as to having actively been engaged in barbering shall not apply for the duration of the present war and for 6 months thereafter.*

SECTION 2. 158.12 (2) (b) of the statutes is created to read:

158.12 (2) (b) Who has satisfactorily passed an examination

conducted by the board to determine his fitness in managing a shop. This paragraph does not apply to any person holding an unexpired shop manager's license on the effective date of this paragraph.

Approved June 3, 1943.

No. 222, S.]

[Published June 7, 1943.]

### CHAPTER 258.

AN ACT to amend 71.095 (7) of the statutes, relating to income taxes of estates.

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

71.095 (7) of the statutes is amended to read:

71.095 (7) Returns of income required to be made by virtue of the next preceding subsection may be dispensed with by order of the court having jurisdiction in cases where it is clearly evident to the court that no income tax is due or to become due from the trust or estate. In computing the net income of \* \* \* a trust under will or a trust under agreement, a deduction shall be allowed for the fees and the commissions paid to the trustees, \* \* \* and for the ordinary and necessary expenses of administering the trust \* \* \*.

Approved June 4, 1943.

No. 284, S.]

[Published June 7, 1943.]

### CHAPTER 259.

AN ACT to repeal and recreate 60.18 (19) and to create 60.29 (36) and 62.135 of the statutes, relating to a board of police and fire commissioners and a firemen's pension fund in towns located in counties having a population of 500,000 or more.

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

SECTION 1. 60.18 (19) of the statutes is repealed and recreated to read:

60.18 (19) POLICE AND FIRE COMMISSION. (a) To authorize the town board of any town in counties having a population of 500,000 or more to establish a board of police and fire