No. 111, A.]

[Published May 24, 1945.

## CHAPTER 168.

AN ACT to amend 46.10 (2) and (3), 50.11 (2), (3), 74.03 (9) (c), 74.031 (11) (c) and 74.26 (1) and (2) and to create 74.033 of the statutes relating to settlements between the state and counties for maintenance of inmates of charitable, curative, reformatory, penal and tuberculosis institutions.

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

Section 1. 46.10 (2) and (3) of the statutes are amended to read:

46.10 (2) On July 1 in each year the state board of control shall prepare a statement of the amounts due from the several counties to the state, pursuant to law, for the maintenance, care and treatment of inmates at public charge in state or county charitable, curative, reformatory and penal institutions. statement shall cover the preceding fiscal year and shall specify the name of every inmate in each state institution whose support is partly chargeable to some county, and the name of every inmate in each county institution whose support is wholly chargeable in the first instance to the state and partly chargeable over to some county; and shall further specify, with respect to each inmate, his legal settlement, the number of weeks for which support is charged, the amount due the county for any recovery of maintenance, and the amount due to the state from such county, itemized as to board, clothing, dental, burial, surgical and transfer. The president and secretary of the board shall certify said statement, file it with the secretary of state, and mail a duplicate to the clerk of each county charged; and thereupon the secretary of state shall charge to the several counties the amounts so due, which shall be certified, levied, collected and paid into the state as a special charge, and the amount so paid into the state treasury on account of care of patients in county asylums shall be apportioned and paid to the respective counties to which it is due from time to time in the proportion that the total collections from all counties for the care of such patients shall bear to the total charges against all counties for such care. The secretary of state shall make the first such apportionment and payment on April 1 in each year, covering collections to and including March 22. The collections made after March 22 and

through August 20 shall be apportioned and paid on September 1 following, and the final payment shall be made on December 1.

(3) On July 1 in each year the superintendent or other officer in charge of each county charitable, curative, reformatory and penal institution shall prepare a statement of the amount due from the state to the county in which such institution is located, pursuant to law, for the maintenance, care and treatment therein of inmates at public charge on forms supplied by the state board of control. Such statement shall cover the preceding fiscal year and shall specify the name of each inmate whose support is partly chargeable to the state, or wholly chargeable in the first instance to the state and partly chargeable over to some other county; and shall further specify, with respect to each inmate, his legal settlement, the number of weeks for which support is charged. and the amount due to the county from the state, itemized as to board, clothing, dental, burial, surgical and transfer. statement shall be verified by affidavit by the officer making it and certified by the trustees of the institution to the state board of control, for examination and approval and a duplicate thereof shall be forwarded by said board to the county clerk of the county involved. The said board shall give proper credit of the amount due the county for any recovery of maintenance and, when approved, the president and secretary of the board shall certify said statement to the secretary of state, who shall pay the aggregate amount found due said county on March 22 next, except as otherwise provided in section 46.10 (2). 50.11 (2) and (3) of the statutes are amended to SECTION 2.

read:

50.11 (2) On July 1 in each year the state board of health shall prepare a statement of the amounts due from the several counties to the state, pursuant to law, for the maintenance, care and treatment of patients at public charge in state or county tuberculosis sanatoria. Such statements shall cover the preceding fiscal year and shall specify the name of every patient in each state institution whose support is partly chargeable to some county, and the name of every patient in each county institution whose support is wholly chargeable in the first instance to the state and partly chargeable over to some county; and shall further specify, with respect to each patient, his legal settlement. the number of weeks for which support is charged, the amount

due the county for any recovery of maintenance, and the amount due to the state from such county, itemized as to board, clothing, dental, burial, surgical and transfer. The president and secretary of the board shall certify \* \* \* the statement, file it with the secretary of state and mail a duplicate to the clerk of each county charged; and thereupon the secretary of state shall charge to the several counties the amounts so due, which shall be certified, levied, collected and paid into the state treasury as a special charge and the amounts so paid into the state treasury on account of care of patients in county sanatoria shall be apportioned and paid to the respective counties to which it is due from time to time in the proportion that the total collections from all counties for the care of such patients shall bear to the total charges against all counties for such care. The secretary of state shall make the first such apportionment and payment on April 1 in each year, covering collections to and including March 22. The collections made after March 22 and through August 20 shall be apportioned and paid on September 1 following, and the final payment shall be made on December 1.

(3) On July 1 in each year the superintendent or other officer in charge of each county sanatorium shall prepare a statement of the amount due from the state to the county in which such institution is located, pursuant to law, for the maintenance, care and treatment therein of patients at public charge, on forms supplied by the state board of health. Such statement shall cover the preceding fiscal year and shall specify the name of each patient whose support is partly chargeable to the state, or wholly chargeable in the first instance to the state and partly chargeable over to some other county; and shall further specify, with respect to each patient, his legal settlement, the number of weeks for which support is charged, and the amount due to the county from the state, itemized as to board, clothing, dental, burial, surgical and transfer. \* \* \* The statement shall be verified by affidavit by the officer making it and certified by the trustees of the institution to the state board of health, for examination and approval, and a duplicate thereof shall be forwarded the board to the county clerk of the county inboard shall give proper credit of the amount due the county for any recovery of maintenance and, when approved, the president and secretary of the board shall certify said statement to the secretary of state, who shall

pay the aggregate amount found due \* \* \* the county on March 22 next, except as otherwise provided in section 50.11 (2).

Section 3. 74.03 (9) (c) of the statutes is amended to read: 74.03 (9) (c) He shall next set aside and pay to the state treasurer the balances due on state taxes and state special charges in the order named. In the event that the amounts so set aside and applied on state taxes and state special charges are insufficient to pay such taxes and charges in full by November 20, the county treasurer shall advance at that time the balance on state forestry taxes and state special charges. Thereafter, he shall retain for county purposes amounts set aside pursuant to this paragraph.

Section 4. 74.031 (11) (c) of the statutes is amended to read: 74.031 (11) (c) He shall next set aside and pay to the state treasurer the balances due on state taxes and state special charges in the order named. In the event that the amounts so set aside and applied on state taxes and state special charges are insufficient to pay such taxes and charges in full by November 20, the county treasurer shall advance at that time the balance on state forestry taxes and state special charges. Thereafter, he shall retain for county purposes amounts set aside pursuant to this paragraph.

Section 5. 74.033 of the statutes is created to read:

74.033 PAYMENT AND DISPOSITION OF CERTAIN TAXES AND SPECIAL CHARGES. Any balance of state taxes and state special charges on levies prior to 1944 that have not been paid to the state by a county on the date when this section takes effect (1945) shall be paid to the state treasurer by the treasurer of the county on or before the first day of the second month following such effective date, and thereafter shall be subject to the provisions of section 74.27. The amount so advanced by the county on future collections from any tax roll shall thereafter be retained for county purposes by the county treasurer from the first collections following on such roll. Upon receipt of the balance of state taxes and state special charges on levies prior to 1944, the state treasurer shall immediately pay to the several counties the portion thereof to which the counties are entitled.

Section 6. 74.26 (1) and (2) of the statutes are amended to read:

74.26 (1) On or before March 22 in each year the several county treasurers shall pay to the state treasurer the amounts

of state trust fund loans, state taxes and state special charges collected from the towns, cities and villages up to and including March 15 pursuant to sections 74.03 (5) and 74.031 (8). On or before August 20 in each year they shall pay to the state treasurer all collections of the foregoing character made pursuant to sections 74.03 (8) and 74.031 (8). On the twentieth day of each month thereafter they shall pay to the state treasurer any residue on state trust fund loans, state taxes and state special charges collected during the preceding calendar month pursuant to sections 74.03 (9) and 74.031 (11), but all state forestry taxes and state special charges shall be payable not later than November 20 of the year following the one in which they were levied or apportioned, and if not paid by that date shall be subject to the provisions of section 74.27.

(2) Every county treasurer shall, at the time for making such payments, file with the state treasurer an affidavit that he has returned and paid into the state treasury the amounts of state trust fund loans, state taxes and state special charges required by subsection (1), specifying the amount \* \* remitted on each; and if any county treasurer shall fail to make and file such affidavit and pay into the state treasury the amounts so required he shall, in addition to other penalties prescribed by law, forfeit \$1,000 which shall be collected for the benefit of the state upon the official bond of such treasurer.

Approved May 22, 1945.

No. 152, A.]

[Published May 24, 1945.

## CHAPTER 169.

AN ACT to create 319.48 of the statutes, relating to the execution of notes and mortgages by minors who have served in the armed forces.

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

319.48 of the statutes is created to read:

319.48 Notes and Mortgages of Minor Veterans. Notwithstanding any provision of this chapter or any other provision of law to the contrary, any minor who served in the active armed forces of the United States at any time between August 27, 1940, and the termination of World War II as proclaimed