

or both. The provisions of section 85.93 shall be applicable to the insurance required under this section, whether the vehicle used for the purposes hereinabove specified be a motor vehicle or propelled in any other manner. Such vehicles shall be equipped at the 2 rear corners with red reflective signals and at the 2 front corners and at the end of the tongue or pole thereof with blue reflective signals of a type approved by the motor vehicle department.

Approved June 13, 1945.

No. 45, A.]

[Published June 15, 1945.]

### CHAPTER 300.

AN ACT to amend 72.02 (1) of the statutes, relating to the tax on inheritances received by adopted children.

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

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

72.02 (1) Where the person or persons entitled to any beneficial interest in such property shall be the husband, wife, lineal issue, lineal ancestor, brother or sister, or a descendant of a brother or sister of the decedent, a wife or widow of a son, or the husband of a daughter of the decedent, or any child *legally* adopted \* \* \*, or any child to whom such decedent for not less than 10 years prior to such transfer stood in the mutually acknowledged relation of a parent, provided, however, such relationship began at or before the child's fifteenth birthday, and was continuous for said 10 years thereafter, or any lineal issue of such adopted or mutually acknowledged child, at the rate of 2 per cent \* \* \* of the clear value of such interest in such property. *The terms lineal issue, lineal ancestor, brother, sister, descendant, son and daughter shall include such relationship established through such legal adoption or mutual acknowledgment.*

Approved June 13, 1945.