

of an appeal from the assessment of additional tax the rate of interest shall be 6 per cent until 30 days after such appeal is finally determined, and thereafter it shall be 10 per cent until the tax is paid.

SECTION 3. 72.75 (7) (e) of the statutes is renumbered to be 72.75 (7) (f) and 72.75 (7) (f) of the statutes is renumbered to be 72.75 (7) (e).

SECTION 4. This act shall apply to all gifts made on or after January 1, 1945.

Approved June 14, 1945.

No. 200, S.]

[Published June 18, 1945.

CHAPTER 310.

AN ACT to amend 21.70 (1) of the statutes, relating to reemployment after completion of military service.

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

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

21.70 (1) Any person who has enlisted or enlists or has been or is inducted or ordered into active service in the land or naval forces of the United States pursuant to the selective training and service act of 1940 or the national guard and reserve officers mobilization act of 1940, and any acts amendatory thereof or supplementary thereto, and any person whose services are requested by the federal government for national defense work as a civilian during a period officially proclaimed to be a national emergency or a limited national emergency, who, in order to perform such training or service, has left or leaves a position, other than a temporary position, in the employ of * * * any political subdivision * * * of the state or in the employ of any private or other employer, shall be restored to such position or to a position of like seniority, status, pay and salary advancement as though such service toward seniority, pay or salary advancement had not been interrupted by such military service; provided that (a) he presents a certificate or other evidence that he has satisfactorily completed his period of training or service, (b) he is still qualified to perform the duties of such position, (c) he makes application for reemployment within * * * 90 days after he is relieved from such training or services, and (d) the employer's circumstances

have not so changed as to make it impossible or unreasonable to so restore such person * * *, and upon the employe's request made at any time before 6 months after completion of the employe's service in the armed forces of the United States, or absence during federal hospitalization because of injuries or sickness resulting from such war or emergency service the employe upon presentation of proof of his honorable discharge or release from such active service or federal hospitalization shall be returned to his former position. The findings of the medical examiner entered on the discharge or release papers of the employe shall be deemed sufficient proof of the employe's physical fitness to resume his former position. *In the event of any dispute arising under this subsection the matter shall be referred to the industrial commission for arbitration except as such matters pertain to any classified employe of the state of Wisconsin, in which case the matter shall be referred to the bureau of personnel.*

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Corrected Copy]

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CHAPTER 311.

AN ACT to amend 48.17 (1), 48.20 (4) and 48.22 (2) and to repeal and recreate 48.18 of the statutes relating to charges for care at industrial schools.

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

SECTION 1. 48.17 (1) of the statutes is amended to read:

48.17 (1) The state department of public welfare shall cause the children committed to either of said industrial schools to be placed at such employments and to be instructed in such branches of useful knowledge as shall be suited to their years and capacities. The superintendent of each said school shall * * * procure the return of any person escaping therefrom; and any justice of the peace, marshal or constable, upon information of such escape, shall return any such fugitive as above mentioned.

SECTION 2. 48.18 of the statutes is repealed and recreated to read:

48.18 LIABILITY OF COUNTIES. For each child committed to either of said industrial schools for boys or girls or to the state