

vacation pay, dismissal wages, bonuses and the reasonable (actual or estimated average) value of board, rent, housing, lodging, payments in kind, * * * and any other similar advantage received from the individual's employer or directly with respect to work for him; but there shall not be treated as "wages" the actual (or reasonably estimated average) amount of any required or necessary expenses incurred by an individual on his job. *Tips shall be counted as "wages" solely for benefit purposes.*

SECTION 2. The changes effected by this act shall apply to calendar quarters beginning after June 30, 1945.

Approved June 25, 1945.

No. 335, S.]

[Published July 3, 1945.

CHAPTER 377.

AN ACT to repeal and recreate 84.13 of the statutes, relating to the acquisition of toll bridges for the purpose of making them free bridges.

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

84.13 of the statutes is repealed and recreated to read:

84.13 PURCHASE OF TOLL BRIDGES. Any toll bridge eligible to be reconstructed as a free bridge under the provisions of section 84.11 or 84.12, may be purchased under such section and made a free bridge, and the procedure in such case, so far as applicable, shall be the same as for the construction or reconstruction of bridges. If the state highway commission is unable to agree with the owners of such toll bridge as to purchase price, the said toll bridge may be condemned, by exercising the right of eminent domain, in the following manner:

(1) The state highway commission may petition the public service commission to fix a time and place for public hearing in the matter of just compensation to be paid for the taking of said toll bridge, as provided by section 197.05, and the subsequent procedure, so far as applicable, shall be as provided by sections 197.05 to 197.09. The word "municipality" as used in such sections means the state highway commission in all proceedings brought under this section. Any toll bridge so pur-

chased or acquired may be later reconstructed under the provisions of this chapter in the same manner as other free bridges may be reconstructed.

(2) The state highway commission may enter into and consummate agreements with the United States for the acquisition by the United States and subsequent transfer to this state of such toll bridge in the manner provided by the Act of Congress approved August 14, 1937, Public Law No. 286, Chapter 626, 75th Congress, first session, as subsequently amended or supplemented from time to time. Any toll bridge so acquired may be later reconstructed under the provisions of this chapter in the same manner as other free bridges may be reconstructed.

Approved June 27, 1945.

No. 129, A.]

[Published July 3, 1945.

CHAPTER 378.

AN ACT to repeal and recreate 322.04 (2) and (4) of the statutes, relating to consent to adoptions.

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

322.04 (2) and (4) of the statutes are repealed and recreated to read:

322.04 (2) If the parental rights of one parent have been legally terminated, the consent of the other, except the father of a child not born in lawful wedlock, shall be sufficient; but if the parental rights of both parents or the surviving parent or the mother of a child not born in lawful wedlock have been so terminated, their consent shall not be required but adoption shall be permitted only on consent of the state department of public welfare, or, if the permanent care, custody or guardianship of the child has been transferred by a juvenile or other court of competent jurisdiction to a licensed child welfare agency or county home for dependent children, then on consent of such agency or home.

(4) The consent of the father of a child not born in lawful wedlock shall not be required, but the consent of the department of public welfare and the mother shall be required in all such cases except as otherwise provided in subsection (2),

Approved June 25, 1945.