motor vehicle fuel used in such other state but upon which the tax has been paid to Wisconsin.

Approved July 17, 1945.

No. 498, S.]

[Published July 24, 1945.

CHAPTER 477.

AN ACT to amend 43.46 (3); to repeal and recreate 43.47 (4) (d) and to create 43.44 (7) of the statutes, relating to the establishment and maintenance of public auditoriums, property and finance of auditorium boards and operation of auditoriums and to provide funds for the same.

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

Section 1. 43.44 (7) of the statutes is created to read:

43.44 (7) Any such city may build additions to such auditoriums and for the purposes of any such addition, by action of the common council, issue revenue bonds under the provisions of section 66.51 payable exclusively from income and revenues of any such addition and of any auditorium to which it is added which said auditoriums and additions thereto for such purpose are declared a public utility. Said private corporation shall not be required to contribute to any such addition. Any such addition shall be subject in all other respects to the provisions of sections 43.44 to 43.48.

Section 2. 43.46 (3) of the statutes is amended to read:

43.46 (3) If * * * any such institution shall at any time when there shall be outstanding no bonds issued under the provisions of section 43.44 (7) become profit earning, over and above the expenses of maintenance, repairs, insurance and other expenses connected with the operation thereof, * * * the net profits arising from the original auditorium shall be separated from those arising from the addition, and the net profits arising from the original auditorium shall be divided equally between said corporation and the city treasury, and the net profits from said addition shall be paid into the city treasury, the amounts paid into the city treasury from either source to be credited to the general city fund. If, however, at any time there shall be outstanding bonds issued under the provisions of section 43.44

(7), any net profit from such auditorium and such addition shall be applied from time to time, or held by the treasurer to apply on the interest and principal of said bonds.

Section 3. 43.47 (4) (d) of the statutes is repealed and recreated to read:

43.47 (4) (d) Whenever the common council shall approve the gratuitous use of the institution for the particular conventions and purposes specified in this subsection, said common council shall appropriate to the auditorium fund the usual and customary rentals charged therefor. The aggregate amount to be so expended may be made a part of the annual budget, as provided by chapter 65 of the 1943 statutes.

Approved July 17, 1945.

No. 132, A.]

[Published July 24, 1945.

CHAPTER 478.

AN ACT to create 20.16 (3) of the statutes, relating to the study and marking of the Black Hawk Trail through Wisconsin, and making an appropriation.

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

20.16 (3) of the statutes is created to read:

20.16 (3) On July 1, 1945, \$2,500 as a nonlapsible appropriation for making a detailed study of the trail followed by Black Hawk through Wisconsin in 1832, for properly marking said trail, and for publishing the results of said study.

Approved July 17, 1945.

No. 203, A.]

[Published July 24, 1945.

CHAPTER 479.

AN ACT to amend 74.031 (1) of the statutes, relating to instalment tax payments.

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

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

74.031 (1) The common council of any city other than a city