

or hereafter accrued, and the penalty and interest thereon, the state may proceed by attachment or garnishment to reach the property and assets of any such company and it shall not be necessary to state in any affidavit made for the purpose of obtaining a writ of attachment or issuing a garnishee summons, or to prove, that said tax, penalty, or interest is due to the state upon contract or that said action is to recover damages founded upon contract, but it shall be sufficient to state in lieu of such allegations that there is due and owing to the state from the defendant in such action a sum, naming it as near as may be, on account of an assessment made pursuant to law.

(See c. 768.)

SECTION 2. This act shall take effect upon passage and publication.

Approved June 21, 1913.

No. 531, S.]

[Published June 24, 1913.

CHAPTER 541.

AN ACT to amend section 1153 of the statutes, relating to the payment of taxes as between grantee and grantor.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 1153 of the statutes is amended to read: Section 1153. As between grantor and grantee of any land, when there is no express agreement as to which shall pay the taxes * * * assessed thereon * * * *for the year in which the conveyance is made*, if such land is conveyed on or before the first day of * * * *December*, then the grantee shall pay the same; but if conveyed after that date, then the grantor shall pay them.

SECTION 2. This act shall take effect upon passage and publication.

Approved June 21, 1913.

No. 253, A.]

[Published June 24, 1913.

CHAPTER 542.

AN ACT to amend subdivisions (4) and (5) of section 3935 of the statutes, relating to assignments of estate of deceased person to widow and children.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Subdivisions (4) and (5) of section 3935 of the statutes are amended to read: (Section 3935) (4) If on the return of the inventory of any estate it shall appear that the