

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

Approved July 21, 1915.

No. 55, S.]

[Published July 23, 1915.

CHAPTER 434.

AN ACT to amend subdivision (1) of section 51.32 of the statutes, relating to fees of life insurance companies.

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

SECTION 1. Subdivision (1) of section 51.32 of the statutes is amended to read: (Section 51.32) (1) If such company, corporation or association is organized under the laws of this state, * * * three per centum of its gross income from all sources for the year ending December thirty-first, next prior to said first day of March excepting therefrom income from rents of real estate upon which said company, corporation or association has paid the taxes assessed thereon, and excepting also premiums collected * * * on policies of insurance and contracts for annuities * * * .

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

Approved July 22, 1915.

No. 99, S.]

[Published July 26, 1915.

CHAPTER 435.

AN ACT to amend subsection 1 of section 1810 of the statutes, relating to railroad fences.

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

SECTION 1. Subsection 1 of section 1810 of the statutes is amended to read: (Section 1810) 1. Every railroad corporation operating any railroad shall erect and maintain on both sides of any portion of its road (depot grounds excepted) good and sufficient fences of the height of not less than forty-eight inches, with opening or gates or bars therein, suitable and convenient farm crossings of the road for the use of the occupants of the lands adjoining and shall construct and maintain cattle guards at all highways crossings and connect their fences therewith to prevent cattle and other domestic animals from going on such railroad; provided, that the provisions of this section re-