

such cigarettes, cigarette paper or cigarette wrappers were obtained, who shall refuse to furnish such information, shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not more than five dollars; and any minor who shall intentionally misrepresent his age for the purpose of securing any cigarettes, cigarette paper, or cigarette wrappers, or any substitute therefor, or any paper made or prepared for the purpose of making cigarettes or any substitute therefor, or for the purpose of being filled with tobacco for smoking, shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not more than twenty-five dollars or by imprisonment in the county jail not more than thirty days, or by both such fine and imprisonment; provided that if such person shall be a boy under the age of seventeen years or a girl under the age of eighteen years, such person shall be a "delinquent child" under section 573—1 and subject to the provisions of the statutes relating to juvenile courts.

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

Approved June 20, 1919.

No. 166, A.]

[Published June 23, 1919.

CHAPTER 386.

AN ACT to amend subsection 5b of section 1087m—10 of the statutes, relating to the taxation of incomes.

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

SECTION 1. Subsection 5b of section 1087m—10 of the statutes is amended to read: (Section 1087m—10) 5b. An executor, administrator, guardian, or trustee applying to a court having jurisdiction for a discharge from his trust and a final settlement of his accounts, before his application shall be granted, shall file with the assessor of incomes of his county a return of all income received in his representative capacity during the time between the last preceding January first and the date of his application for discharge and also similar returns of income received during each of the next three preceding calendar years as have not theretofore been filed. Upon the receipt of such returns, the income tax assessor shall immediately determine the amount of income tax due or to become due from such executor, administrator, guardian, or trustee and certify the amount or amounts to the court in which the application for discharge is pending and the court shall * * * thereupon enter an order directing the executor, administrator, trustee or guardian,

as the case may be, to pay to the treasurer of the county in which such proceeding is pending the amount of tax, if any, found due by the assessor of incomes, and take his receipt therefor. The certificate of the assessor of incomes shall contain the names of the counties, towns, cities or villages entitled to the tax and the amount to which each is entitled and a copy thereof shall be filed with the treasurer of the county in which said court is located. Such receipt shall be evidence of the payment of the tax and shall be filed with the court before a final distribution of the estate is ordered, and the executor, administrator, trustee or guardian is discharged. The county treasurer shall pay to the several treasurers of the state, county, town, city and village the portion of the tax each is entitled to at the time and in the manner delinquent income taxes are paid by him. The assessor of incomes shall enter all such assessments upon the assessment roll for the year in which the assessment is made, if practicable to do so, otherwise upon the assessment roll of the following year and shall enter thereon opposite each such assessment the words "Paid to the county treasurer by order of court."

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

Approved June 20, 1919.

No. 528, S.]

[Published June 23, 1919.

CHAPTER 387.

AN ACT to amend subsection (8) of section 20.02 of the statutes, relating to the committee to welcome Wisconsin soldiers and sailors, and making an appropriation.

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

SECTION 1. Subsection (8) of section 20.02 of the statutes is amended to read: (20.02) (8) To the executive department, not to exceed five thousand dollars, and in addition thereto, not to exceed ten thousand dollars, for carrying out the purposes of this act, said sum to be available for the renting of suitable quarters and other expenses incidental and necessary to welcome and aid the Wisconsin soldiers returning from overseas service; these moneys to be expended only upon the approval of the governor.

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

Approved June 20, 1919.