

either electric light or power, or both, not only to such city or village and its inhabitants but also to *persons, firms, corporations*, dwellings or places of business outside the boundaries of such city or village by means of a line or lines or poles and wires extended outside of or into said boundaries.

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

Approved June 26, 1919.

No. 49, A.]

[Published June 30, 1919.

### CHAPTER 435.

AN ACT to amend subdivision (d) of section 1087m-3 and subdivision (h) of section 1087m-4 of the statutes, relating to income tax.

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

SECTION 1. Subdivision (d) of section 1087m-3 and subdivision (h) of section 1087m-4 of the statutes are amended to read: (Section 1087m-3) (d) Sums paid by such person within the year for taxes imposed upon the source from which the income taxed by this act is derived by any state of this union or subdivision thereof, or any territory or possession of the United States, or the United States government as income, excess profits or war profits taxes. \* \* \*

(Section 1087m-4) (h) Taxes upon the property or business from which the income hereby taxed is derived paid by such persons during the year other than inheritance taxes, including therein taxes imposed by the United States government as income, excess profits and war profits taxes. \* \* \*

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

Approved June 26, 1919.

No. 247, A.]

[Published June 30, 1919.

### CHAPTER 436.

AN ACT to amend subsection (3) of section 29.62 of the statutes, relating to the removal and sale of injurious rough fish, and providing that such fish be sold to municipalities.

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

SECTION 1. Subsection (3) of section 29.62 of the statutes is amended to read: (3) All fish taken under the authority of this section, including rough fish and fish from which the spawn