

SECTION 41. A new section is added to the statutes to be numbered and to read:

71.24 CORRECTION OF ERRORS. Whenever an error has been made in any income tax assessment that shall be discovered after the income tax roll has been certified to the county clerk, the tax commission, in case of assessments made by it, and the assessor of incomes, in case of assessments made by him, may correct such error at any time before the tax becomes delinquent by certifying the tax properly due, or if no tax is due, by certifying that fact to the treasurer of the town, city or village where the same is payable. Whereupon such treasurer shall enter upon the tax roll the words "reduced to.....dollars," or "increased to.....dollars," or "canceled," "by direction of the assessor of incomes," or "by direction of the tax commission," as the case may be, and shall be required to account in his annual settlement with the county treasurer only for the amount appearing on the roll as corrected. No assessment shall be increased under this section except on five days' notice to the person to be subjected thereto.

SECTION 42. This act shall take effect upon passage and publication.

Approved March 24, 1921.

No. 80, A.]

[Published April 2, 1921.

CHAPTER 66.

AN ACT to amend subdivision (8) of section 4601—4a of the statutes, relating to the definition of butter.

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

SECTION 1. Subdivision (8) of section 4601—4a of the statutes is amended to read: (Section 4601—4a) (8) Butter is the clean, nonrancid product made by gathering in any manner the fat or fresh or ripened milk or cream into a mass, which also contains a small portion of the other milk constituents, with or without salt or added coloring matter, and contains not less than eighty-two and five-tenths (82.5) per cent of milk fat *with an allowance or tolerance of not to exceed two and five-tenths (2.5) per cent of said butter or mass so that in no case or event shall the milk fat content of said butter or mass be less than eighty (80.0) per cent.*

Renovated butter, process butter, is the product made by melting butter and reworking, without the addition or use of chemi-

cals or any substances except milk, cream, or salt, and contains not more than sixteen per cent of water and at least eighty-two and five-tenths (82.5) per cent of milk fat *with an allowance or tolerance of not to exceed two and five-tenths (2.5) per cent of said renovated butter or process butter so that in no case or event shall the milk fat content of said renovated butter or process butter be less than eighty (80.0) per cent.*

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

Approved March 25, 1921.

No. 89, S.]

[Published March 29, 1921.

CHAPTER 67.

AN ACT to create a new paragraph of subsection (2) of section 20.15 of the statutes, relating to portraits of ex-governors, and making an appropriation.

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

SECTION 1. There is added to subsection (2) of section 20.15 of the statutes a new paragraph to read: (20.15) (2) (a) To the governor, not to exceed one thousand five hundred dollars for the purchase of an oil painting of former governor Emanuel L. Philipp. No part of this appropriation shall be available until ex-governor Emanuel L. Philipp shall have notified the governor that the picture selected meets his approval.

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

Approved March 25, 1921.

No. 256, S.]

[Published March 29, 1921.

CHAPTER 68.

AN ACT to appropriate sums of money therein named to the State Board of Control.

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

SECTION 1. There are appropriated to the state board of control from any moneys in the general fund not otherwise appropriated, as emergency funds, and in addition to all other appropriations for like purposes, for the fiscal year ending June 30, 1921, the following sums for the following purposes: