

*sonal property shall not apply to any instrument which shall have taken effect prior to July, 1925.*

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

Approved June 10, 1925.

No. 208, S.]

[Published June 13, 1925.

### CHAPTER 288.

AN ACT to amend section 71.23 and subsection (2) of section 74.73 of the statutes, relating to the reimbursement to cities, towns and villages of expenses paid in actions to collect unlawful taxes.

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

SECTION 1. Section 71.23 and subsection (2) of section 74.73 of the statutes are amended to read: 71.23 \* \* \* In any action for the recovery of an unlawful income tax, \* \* \* against \* \* \* any city, town or village treasurer \* \* \* the city, town or village shall reimburse such treasurer for such sums of money as may be \* \* \* necessarily paid out by him by reason of such suit, and such city shall be reimbursed for the county's and state's proportionate share of such \* \* \* sums in the manner provided in section 74.73.

(74.73) (2) In case any such town, city, or village shall have paid such claim or any judgment recovered thereon after having paid over to the county treasurer the state and county tax levied and collected as part of such unlawful tax or shall have paid any necessary expenses in defense of such action, such town, city, or village shall be credited by the county treasurer, on the settlement with the proper treasurer for the taxes of the ensuing year, the whole amount of such state and county tax so paid into the county treasury \* \* \* and the county's and state's proportionate share of the taxable costs and expenses of suit as the case may be; and the county treasurer shall also be allowed by the state treasurer the amount of state tax so illegally collected \* \* \* and the state's proportionate share of \* \* \* such taxable costs and expenses of suit and paid in his settlement with the state

treasurer next after the payment of such claim or the collection of such judgment. If any part of such unlawful tax shall have been paid over to any school district before the payment of such claim or judgment, such town shall charge the same to such district with the proportionate share of the taxable costs and expenses of suit, and the town clerk shall add the same to the taxes of such school district in the next annual tax; provided, however, that no claim shall be allowed and no action shall be maintained under the provisions of this section unless it shall appear that the plaintiff has paid more than his equitable share of such taxes.

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

Approved June 10, 1925.

No. 79, S.]

[Published June 13, 1925.

## CHAPTER 289.

AN ACT to repeal section 175.07 of the statutes and to create a new section to be numbered section 175.07 of the statutes, relating to private detectives, private police and private guards, and providing a penalty.

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

SECTION 1. Section 175.07 of the statutes is repealed.

SECTION 2. A new section is added to the statutes to be numbered and to read: 175.07 (1) No person shall act or hold himself out as a private detective, private police, or private guard, nor shall any person solicit business or perform any service in this state as a private detective, private police, or private guard or receive any fees or compensation whatever for acting as private detective, private police or private guard for any person, firm, or corporation, without first having obtained the license and filed the bond provided for in this section.

(2) The term "private detective" shall include among others those persons known as inside shop operatives, that is, persons who do not undertake direct employment whether in shops or otherwise with the owner of a place of employment but who are engaged by some independent agency to operate or work in such