

only upon application to the board on or before January 1. If the applicant for re-registration has been guilty of conduct that would afford a ground for revocation under section 147.05, the board may so find, and refuse to re-register such applicant.

154.05 *Revocation.* The certificate may be revoked as provided * * * in section 147.08, and for any of the causes enumerated in that section, or for advertising or holding out to successfully treat or cure all ailments of the feet or any ailment manifestly incurable, or chronic and persistent inebriety, * * * or presenting to the board any diploma, license or certificate illegally obtained, or signed or issued unlawfully or under fraudulent representations.

SECTION 2. This act shall take effect July 1, 1925.

Approved June 10, 1925.

No. 357, A.]

[Published June 15, 1925.

CHAPTER 303.

AN ACT to create section 40.22 of the statutes, relating to taxes erroneously paid by school districts.

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

SECTION 1. A new section is added to the statutes to read: 40.22 Whenever any tax owing by one school district is erroneously assessed against the property of and paid by another district, the latter district shall be reimbursed as follows:

The officers of the district paying such tax shall make application to the town clerk of the town containing the other district for a correction of such error by extending said tax so paid on the succeeding tax roll of his town against the property in the district which should have paid the tax. After and upon such erroneous assessment and payment having been proven, said clerk shall on the next succeeding tax roll of his town extend against the property of the district which should have paid the former tax a sum sufficient to reimburse the other district for the amount so paid, with interest at six per cent from date of payment, and the same shall be collected and paid as other school district taxes are collected and paid. When such tax is paid to

the town treasurer he shall draw his warrant therefor payable to the treasurer of the district which paid such tax.

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

Approved June 10, 1925.

No. 345, A.]

[Published June 15, 1925.]

CHAPTER 304.

AN ACT to create subsection (7) of section 72.04 of the statutes, relating to exemptions from inheritance tax.

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

SECTION 1. A new subsection is added to section 72.04 of the statutes to read: (72.04) (7) Bequests for the care and maintenance of the cemetery or burial lot of the deceased or his family and bequests not to exceed one thousand dollars for the performance of a religious purpose or religious service for or in behalf of the deceased or for or in behalf of any person named in his will shall be exempt from any inheritance tax.

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

Approved June 10, 1925.

No. 343, A.]

[Published June 15, 1925.]

CHAPTER 305.

AN ACT to amend subsections (1) and (5) of section 62.19 of the statutes, relating to assessments for water and heat laterals.

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

SECTION 1. Subsections (1) and (5) of section 62.19 of the statutes are amended to read: (62.19) (1) When the council shall have ordered the laying of any water or heat main * * * forming part of a plant owned by the city, the board of public works shall, before laying the same, make an assess-