

such pending matter. Such subpoena shall be served in the manner prescribed by law for the service of a circuit court subpoena and shall be in such form as will advise the witness of the nature of the proceedings in which he is to testify, and the place and time where and when his testimony is to be given. Each witness so subpoenaed shall receive for his attendance the fees and mileage provided for witnesses in civil cases in circuit courts. When a subpoena is issued on the initiative of the board of trustees, or a member thereof such witness fee and mileage shall be paid by the board of trustees and charged to the administration of the annuity and retirement fund. In case of failure of any person to obey the commands of any subpoena lawfully issued or the refusal of any witness to testify before the board of trustees to any matter concerning which he may be lawfully questioned, it shall be the duty of the circuit court, or any judge thereof, in the county where such board of trustees is located, on application by the board of trustees or any member thereof, to compel obedience by attachment proceedings for contempt, as in case of disobedience of the requirements of a subpoena issued from such court, or a refusal to testify therein.

SECTION 3. This act shall take effect upon passage and publication.

Approved July 14, 1927.

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No. 240, A.]

[Published July 18, 1927.

### CHAPTER 378.

AN ACT to amend subsection (5) of section 20.49 of the statutes, relating to state aid for bridges and making an appropriation. *The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. Subsection (5) of section 20.49 of the statutes is amended to read: (20.49) (5) On October 1, \* \* \* 1927, \* \* \* *five hundred* thousand dollars, on October 1, \* \* \* 1928, *five hundred thousand dollars*, and annually thereafter, two hundred and fifty thousand dollars to pay the state's por-

tion of the cost of bridges under sections 87.02 to 87.05 of the statutes.

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

Approved July 14, 1927.

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No. 292, A.]

[Published July 18, 1927.

## CHAPTER 379.

AN ACT to amend subsection (9) of section 76.02 of the statutes, relating to taxation of public utilities.

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

SECTION 1. Subsection (9) of section 76.02 of the statutes is amended to read: (76.02) (9) Every person or company operating a railroad, or a street railway, or the property of a light, heat and power company, or a line or lines of telegraph in this state, with all appliances and property connected and used therewith in the railroad, street railway, telegraph or light, heat and power service, as the case may be, shall be the representative of every title and interest in the property so operated and used either as owner, lessee or otherwise, and notice to the operating company shall be notice to all interests in the property for the purposes of taxation. The assessment and taxation of the property of any company in the name of the owner, lessee or operating company shall be deemed and held an assessment and taxation of all the title and interest in such property of every kind or nature. *Nothing herein contained shall be deemed to authorize the assessment and taxation of the interest of the state or of any county, city, village or town in any property used for subways or elevated roads and leased to, or used by, another.*

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

Approved July 14, 1927.