

not more than one hundred and fifty thousand shall receive for each mile of such road or street, the sum of three hundred dollars; and each city with a population more than one hundred and fifty thousand shall receive for each mile of such road or street, the sum of four hundred dollars. The amounts allotted to cities *towns and villages* under this subsection shall be paid into their respective treasuries * * * . The amounts allotted to the towns and villages shall be expended by the town and village officers, subject to the supervision and approval of the county highway committee, but the town and village boards may authorize the work to be done by the county. *If the work is done by the county, the amount allotted for towns and villages shall be paid into the county treasury.* A report of the work done shall be made each year by the town or village board, if the town or village does the work, and by the county highway commissioner if the work is done by the county. Copies shall be filed with the clerk of the town or village, the county clerk and the highway commission. The board of every town and village, and the council of every city, shall, not later than September 1, 1925, file with the commission and with the county clerk, a correct plat of their respective towns, villages and cities showing the mileage of roads and streets open and used for travel. In computing the mileage, the lengths included in road and street intersections shall not be included more than once. One-half of the mileage of roads or streets on boundary lines shall be considered as lying in each town, village or city.

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

Approved June 26, 1931.

No. 846, A.]

[Published June 29, 1931.

CHAPTER 363.

AN ACT to create subsection (2a) of section 83.07 of the statutes, relating to the acquisition of small tracts of land in highway relocations.

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 83.07 of the statutes to read: (83.07) (2a) Whenever lands are acquired to

relocate or straighten any highway or to provide easier curves at any highway intersection, and, in such acquisition, tracts of an area of not more than two acres remain separated from the main body of land from which such lands are acquired, the county highway committee or town board may, if it deems the acquisition of such tracts advisable or necessary to beautify the highway or to protect public travel thereon, acquire such tracts and hold the same in the name of the county or the town. Tracts in excess of two acres of like character may be acquired as herein provided if the owner agrees to convey the same. Any such tract heretofore paid for by any county or town shall be deemed to have been acquired by the county or town as provided in this subsection.

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

Approved June 26, 1931.

No. 438, A.]

[Published June 29, 1931.]

CHAPTER 364.

AN ACT to repeal sections 78.03 and 78.095, to amend subsection (4) of section 20.05, and to create a new section of the statutes to be numbered 78.03, relating to the motor vehicle fuel tax, and making an appropriation.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. Sections 78.03 and 78.095 of the statutes are repealed.

SECTION 2. Subsection (4) of section 20.05 of the statutes is amended to read: (20.05) (4) * * * *Annually, beginning July 1, 1931, twenty-two thousand six hundred twenty dollars to pay the expense of administering the tax on motor vehicle fuels imposed by chapter 78 of the statutes. All moneys received by the state treasurer under chapter 78 shall be paid within one week after receipt into the general fund.*

SECTION 3. A new section is added to the statutes to be numbered and to read: 78.03 (1) All dealers who are engaged in business on July 1, 1931, shall, within thirty days thereafter, and all other dealers shall, prior to engaging in business, file an application for a dealer's license with the state treasurer on a form pre-