

shall include such measures as shall be deemed necessary to keep the state trunk highways open for travel at all seasons, including the removal of snow from the highways and the prevention of snow drifts upon the highways. *Such maintenance also includes the care and protection of trees and other roadside vegetation and suitable planting to prevent the erosion of the soil or to beautify highways pursuant to subsection (3) of section 80.01.*

SECTION 4. This act shall take effect upon passage and publication.

Approved May 20, 1941.

No. 436, S.]

[Published May 23, 1941.

CHAPTER 118.

AN ACT to amend 327.28 of the statutes, relating to proof of age, place of birth, and parentage.

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

Section 327.28 of the statutes is amended to read:

327.28 PROOF OF AGE. The county court of any county may upon application and satisfactory proof made, make an order or judgment determining the age, place of birth, and parentage of any resident of the county. Such order or judgment or a certified copy thereof, when recorded in the office of the register of deeds shall be prima facie evidence of the facts therein stated.

Approved May 20, 1941.

No. 456, S.]

[Published May 23, 1941.

CHAPTER 119.

AN ACT to amend 78.14 (2) of the statutes, relating to refunds of motor fuel tax.

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

SECTION 1. Subsection (2) of section 78.14 of the statutes is amended to read:

(78.14) (2) Any person who uses motor fuel, upon

which has been paid the tax required to be paid under this chapter, for the purpose of operating or propelling stationary gas engines, tractors used for agricultural purposes, motor boats, airplanes, or who shall purchase or use any motor fuel for cleaning or dyeing or for any commercial use or purpose other than operating a motor vehicle upon the public highways of this state, shall be reimbursed and repaid the amount of the tax so paid upon filing a sworn claim with the state treasurer upon forms prescribed and furnished by him, provided, however, that such claim be filed within 90 days after the purchase of the motor fuel, or the claim will not be allowed. The wholesaler or jobber shall, upon request, furnish each purchaser with the original invoice or bill stamped to indicate that it is an original, showing the quantity of motor fuel purchased, the date thereof, and the purchaser shall send such invoice to the state treasurer when making sworn claim for refund. All sworn claims for refund shall be made to the state treasurer, duly verified by the affidavit of the claimant or one of the principal officers if the claimant is a corporation, upon forms prescribed by the state treasurer. The claim shall state whether or not the applicant owns an automobile or truck or any other motor driven machinery or appliance which uses motor fuel; the total number of gallons of motor fuel purchased; the number of gallons of such fuel purchased on which refund is claimed; a detailed statement of the uses of such fuel on which refund is claimed, describing the machinery, equipment or appliance in which used, giving the serial or manufacturer's number of the motor and the approximate number of gallons used in each; or if such fuel were not used in any such machinery, equipment, or appliance, then a description of the purposes for which the fuel was used with the approximate number of gallons used for each such purpose; a statement whether or not deduction has been made for motor fuel used in applicant's automobile or truck; and such other information as the state treasurer may deem necessary. The penalty provided in this chapter for presenting a false or fraudulent statement shall be printed in full on the form of sworn statement. On the filing of such claim, accompanied by the paid invoice together with the original sales tickets, the state treasurer shall determine the amount of refund due. * * * The state treasurer may make such investigation of the correctness of the facts stated in such claim as he deems necessary.

When the state treasurer has approved such claim, he shall pay the claimant the reimbursement herein provided, out of the moneys collected under the provisions of chapter 78 to be used for carrying out the provisions of sections 78.14. Provided, however, that no refund shall be claimed by or allowed to any person on account of any motor fuel carried from this state in the ordinary fuel tank of a motor vehicle.

SECTION 2. The provisions of this act shall be applicable to all claims for refund of motor fuel tax on file with the state treasurer on December 31, 1940 or so filed subsequent to said date pursuant to subsection (2) of section 78.14.

Approved May 20, 1941.

No. 142, A.]

[Published May 23, 1941.

CHAPTER 120.

AN ACT to amend 70.11 (12) (a) of the statutes, relating to property exempt from taxation.

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

SECTION 1. Paragraph (a) of subsection (12) of section 70.11 of the statutes is amended to read:

(70.11) (12) (a) The tools of a mechanic kept and used in his trade and farm, orchard and garden machinery implements and tools, actually used in the operation of any farm, orchard or garden, or any new farm machinery, horse or power drawn, stocked and owned by a retailer, for farm use.

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

Approved May 20, 1941.