

conducted by the board to determine his fitness in managing a shop. This paragraph does not apply to any person holding an unexpired shop manager's license on the effective date of this paragraph.

Approved June 3, 1943.

No. 222, S.]

[Published June 7, 1943.

CHAPTER 258.

AN ACT to amend 71.095 (7) of the statutes, relating to income taxes of estates.

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

71.095 (7) of the statutes is amended to read:

71.095 (7) Returns of income required to be made by virtue of the next preceding subsection may be dispensed with by order of the court having jurisdiction in cases where it is clearly evident to the court that no income tax is due or to become due from the trust or estate. In computing the net income of * * * a trust under will or a trust under agreement, a deduction shall be allowed for the fees and the commissions paid to the trustees, * * * and for the ordinary and necessary expenses of administering the trust * * *.

Approved June 4, 1943.

No. 284, S.]

[Published June 7, 1943.

CHAPTER 259.

AN ACT to repeal and recreate 60.18 (19) and to create 60.29 (36) and 62.135 of the statutes, relating to a board of police and fire commissioners and a firemen's pension fund in towns located in counties having a population of 500,000 or more.

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

SECTION 1. 60.18 (19) of the statutes is repealed and recreated to read:

60.18 (19) POLICE AND FIRE COMMISSION. (a) To authorize the town board of any town in counties having a population of 500,000 or more to establish a board of police and fire