

No. 140, S.]

[Published February 26, 1943.]

**CHAPTER 3.**

AN ACT to create 20.21 (10) of the statutes, relating to money received by the state from the United States for educational purposes, and making an appropriation.

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

20.21 (10) of the statutes is created to read:

20.21 (10) All moneys received by the state since January 1, 1943, from the United States pursuant to any act of Congress or pursuant to federal authority for educational purposes over which the state superintendent has jurisdiction shall be paid within one week after receipt into the general fund and are appropriated therefrom to the state superintendent for the purposes for which the money was received.

Approved February 26, 1943.

No. 32, A.]

[Published February 26, 1943.]

**CHAPTER 4.**

AN ACT to amend 74.037 of the statutes, relating to the extension of time for payment of taxes.

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

74.037 of the statutes is amended to read:

74.037 (1) The governing body of any city, village or town may by a two-thirds vote of the members-elect authorize the treasurer to extend the time for the payment of the taxes on real estate for the year 1942 up to and including July 31, 1943, of such classes of taxpayers and upon such conditions as it shall determine. Taxpayers desiring to take advantage of any such extension shall file an affidavit in duplicate showing need with the treasurer to establish their right to such extension and the treasurer shall, by entering in red ink on the tax roll opposite the name of such party extend the time for the payment of such taxes without penalty up to and including July 31, 1943. All such taxes which shall not have been paid prior to the date in 1943, when local treasurers are required to settle with the county

treasurer, shall be returned delinquent together with original individual affidavits, and, unless paid before *July 31* thereafter, the lands covered thereby shall be advertised for sale and sold at the same time and in the same manner and treated in all respects as other delinquent taxes, except that the owners of such lands shall be entitled to pay such taxes at the amount extended upon the local tax roll without penalty, interest or other charges at any time on or before *July 31, 1943*. If the owner shall pay such taxes as herein provided to the local treasurer before delinquent return or to the county treasurer after that date and on or before the *July 31* following, the treasurer to whom such payment is made in each case shall issue a tax receipt in full for the payment thereof, which shall have the same force and effect as if such payment had been made at the regular time for payment of taxes. But if such taxes shall not have been paid on or before *July 31, 1943*, they shall be enforced by tax sale and shall be subject to the same interest, penalties and charges as other delinquent taxes except that interest shall run from the said January 1.

(2) Of any taxes on which affidavits for extension of time of payment have been filed pursuant to this section that are paid to any county treasurer up to and including *July 31, 1943*, such county treasurer, out of each individual payment of taxes, shall *dispose of said payments as provided by section 74.03 (8)*. Such return shall be made by the county treasurer to the town, city or village treasurer on or before *August 15, 1943*.

Approved February 26, 1943.

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No. 87, A.]

[Published February 27, 1943.]

### CHAPTER 5.

AN ACT to create 97.02 (10) (j) of the statutes, relating to the modification of milk fat content of ice cream during the present war emergency.

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

97.02 (10) (j) of the statutes is created to read:

97.02 (10) (j) The issuance by the United States secretary of agriculture of food distribution order number 8, effective