

the faithful performance of his duty, the amount to be fixed by the appointing officer, with the approval of the mayor. Each bond shall be approved by the city attorney as to the form and execution thereof, and by the common council as to the sufficiency of the sureties therein; provided, however, that any surety company, the bonds of which are accepted by the judge of any court of record in this state, shall be sufficient security on any such bond, and that the premium on such bond, within the limits fixed by law, shall be paid out of the city treasury. The appointing officer shall immediately after the execution of such bond, file a certified copy of the same with the city clerk.

Approved July 13, 1943.

No. 27, A.]

[Published July 15, 1943.]

CHAPTER 525.

AN ACT to repeal 40.39 (2) (a); to amend 20.27 and 40.39 (2) (introductory paragraph) and (b), 40.47 (5) and 71.19 (1); and to create 70.59 of the statutes, relating to state aid for high schools, providing for a referendum and making an appropriation.

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

SECTION 1. 20.27 of the statutes is amended to read:

20.27 There is appropriated from the general fund to school districts and cities maintaining free high schools and to school districts maintaining union and consolidated free high schools, payable upon certification of the state superintendent, annually, beginning July 1, * * * 1943, * * * \$3,500,000 to be paid out of the normal income tax as provided in section 71.19 and in addition the gross proceeds of the taxes received under section 70.59. In no event shall the amount payable hereunder exceed the actual cost of the operation and maintenance of the school as determined by the state superintendent.

SECTION 2. 40.39 (2) (introductory paragraph) and (b) of the statutes are amended to read:

40.39 (2) (Introductory paragraph) State aid shall be paid annually, on or before * * * March 15 in each year, to school districts * * * of all classes maintaining one or more

4-year free high schools and one or more junior high schools offering less than 4-year courses * * * and to state graded schools offering high school work on the basis and subject to the conditions set forth in this section.

(b) * * * The appropriation provided by section 20.27 shall be * * * *apportioned in accordance with* the number of pupils (including tuition pupils) in average daily attendance during the preceding school year in the ninth, tenth, eleventh and twelfth grades * * * *in school districts * * * of all classes * * * on the following basis: \$90 per pupil in average daily attendance and 10 cents per day for each of such pupils who resides 4 miles or more from the school and for whom transportation is provided in accordance with the provisions of sections 40.344 and 40.475.*

SECTION 3. 40.39 (2) (a) of the statutes is repealed.

SECTION 3a. 40.47 (5) of the statutes is amended to read:

40.47 (5) The tuition for any given year for nonresident pupils who have pursued high school work shall be determined as follows: From the sum total of money expended by the school district in operating and maintaining the high school, including an item for building and equipment costs equal to 2 per cent of the original expenditures by the districts for buildings and equipment thereof as certified by the state superintendent of public instruction, such charge not to apply for a greater period of time than 50 years in the case of a new building or for the unexpired portion of 50 years of life of an old building, excluding land costs, and not to exceed 30 cents per week per pupil, there shall be subtracted an amount equal to the sum of the state and federal aids, the cost of transportation and money expended for the payment of principal and interest of bonded indebtedness or other building loans, and the difference so determined shall be divided by the average daily attendance for the given year, * * * *but in no case shall the amount of the claim per week exceed the difference between the amount of state aid per week and \$3 per week.* Before July in each year the school clerk shall file with the clerk of each municipality from which any tuition pupil was admitted, except pupils defined by * * * section 40.21 (2) and (2a), the claim for which indigent pupils shall be filed as provided for under those subsections, a sworn statement of claim against the municipality setting forth the residence,

name, age, date of entrance and the number of weeks' attendance, during the preceding school year, of each person admitted from such municipality, the average daily attendance of the high school for the year, the statement of the cost of operation and maintenance of the high school as computed in accordance with the provisions of this section, the amount of tuition which the district is entitled to for each pupil, and the aggregate sum for tuition due the district from the municipality. This statement shall be rendered on a form prescribed by the state superintendent of public instruction. The school district clerk shall file certified copies of all tuition bills with the state superintendent of public instruction before July of each year.

SECTION 4. 70.59 of the statutes is created to read:

70.59 STATE LEVY FOR SCHOOL PURPOSES. There is levied an annual tax of 2 mills for each dollar of the assessed valuation of the state as determined by the department of taxation pursuant to section 70.57, to be added to the appropriation provided for in section 20.27 for the purposes specified therein. The gross proceeds derived from such levy shall be used for the purposes specified in section 20.27. In the event the appropriation is insufficient to provide payment of \$100 per pupil in average daily attendance and 10 cents per day for each of such pupils who resides 4 miles or more from the school attended, the amount available shall be prorated.

SECTION 5. 71.19 (1) of the statutes is amended to read:

71.19 (1) Annually, beginning July 1, 1939, out of the moneys collected for normal income taxes, there shall be set aside the amount of the appropriation made by * * * section 20.09 (4). The amount of said appropriation shall be borne by the state, the counties, and the towns, cities and villages in the proportion that normal income taxes were distributed to the state and to each such instrumentality during the next preceding fiscal year. The pro rata share of said appropriation to be borne by the state and by each such instrumentality shall be set aside out of the first moneys collected for normal income taxes and distributable to the state and to each such instrumentality. The remainder of all normal income taxes collected, *after setting aside that portion of the appropriation made by section 20.27 which is chargeable to the normal income tax*, shall be divided as follows, to wit: Forty per cent to the state, 10 per cent to the

county, and the balance to the town, city or village from which the income was derived as provided in section 71.18, except that when such balance in any calendar year exceeds one per cent of the equalized value of all taxable property in such town, city or village for the preceding year under section 70.61, such excess shall be paid to the county to be distributed and paid to all of the several towns, cities and villages of the county, according to the school population therein. If, subsequent to January 1, 1937, there shall be paid over to any town, city or village in any calendar year any amount in excess of one per cent of the equalized value of all taxable property therein for the preceding year, such excess payment shall be recoverable by the county.

SECTION 6. The question whether the provisions of this act relative to the mill tax shall take effect shall be submitted to the people of this state in the manner provided by law for the submission of an amendment to the constitution at the election to be held in April, 1944. If approved by a majority of the vote cast upon the question, it shall go into effect upon and after such ratification by the people, otherwise it shall not take effect. Upon the ballot shall be printed: "Do you favor the levying of an annual tax on all general taxable property not exceeding 2 mills on each dollar of the assessed valuation for high school aids?"

Approved July 14, 1943.

No. 400, A.]

[Published July 15, 1943.

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CHAPTER 526.

AN ACT to amend 40.34 (2) and 40.87 (introductory paragraph), (1) (introductory paragraph), (1) (a), (2), (3), (4) (a), (b) (as amended by chapters 37 and 105, laws of 1943) and (e), (5), (6), (7) (b) and (c) and (9), and 59.075 (1) of the statutes, relating to state and county aids to school districts.

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

SECTION 1. 40.34 (2) of the statutes is amended to read:

40.34 (2) The board of any district which has suspended school shall pay the tuition of all children of school age residing