

No. 101, S.]

[Published May 21, 1945.]

**CHAPTER 165.**

AN ACT to repeal 15.03; to repeal and recreate 15.04 (7); and to amend 15.01 (1), 15.02, 15.04 (3) and (4), 17.07 (3) and 20.72 (1) of the statutes, relating to annual audits of state departments, agencies and activities, powers and duties of the director of the budget, and making an appropriation.

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

SECTION 1. 15.01 (1) of the statutes is amended to read:

15.01 (1) There is created a state budget bureau \* \* \* in charge of the director of the budget.

SECTION 2. 15.02 of the statutes is amended to read:

15.02 The director of the budget shall be appointed by the governor, by and with the advice and consent of the senate, for \* \* \* a term of 6 years. *The director of the budget serving on the effective date of this amendment (1945) shall continue to serve as such until May 1, 1951 when a successor shall be appointed and every sixth year thereafter.* Vacancies shall be filled as provided in chapter 17.

SECTION 3. 15.03 of the statutes is repealed.

SECTION 4. 15.04 (3) and (4) of the statutes are amended to read:

15.04 (3) To prepare \* \* \* and publish in the official state paper at the end of each fiscal year not later than October 1 a condensed, accurate and popular account of the finances of the state, showing the sources of the state's revenue and the purposes of its expenditures, including a comparison with the prior years; to prepare and publish at the end of each fiscal year not later than October 1 a statement of the condition of the general fund showing the cash balance, the accounts receivable, the accounts payable and the continuing unexpended and unencumbered appropriation balances; and to prepare and publish not earlier than January 1 nor later than January 15 a statement of the estimated receipts and disbursements of the general fund for the biennium in progress, showing also the estimated condition of the general fund at the end of the current biennium. A copy of such published statement shall be filed in the office of the secretary of state.

(4) To furnish such other information regarding the finances of the state and the financial operations of departments as may be called for by the governor, the governor-elect, the legislature or either house thereof, *or any member thereof*.

SECTION 5. 15.04 (7) of the statutes is repealed and re-created to read:

15.04 (7) ANNUAL AUDITS OF DEPARTMENTS. (a) Conduct regular, annual post-audits of all state revenues and expenditures in respect to each state department, agency and activity and, within 30 days after completion of any such audit, file with the governor and in the legislative reference library a report thereof, including his recommendations for improvement and efficiency and including specific instances, if any, of illegal or improper expenditures. Such reports shall be available to the public.

(b) Submit to each house of the legislature, the governor and each interested department, agency and activity copies of all audit reports made during the preceding biennium with a summarized comprehensive statement pertaining to the receipts, disbursements and finances of the state, such statements to include his recommendations for efficiency and economy in the expenditure of appropriations made by the legislature. Each member of the legislature and the governor shall be provided with a copy of such summarized statement.

(c) Prepare and make available to the public, by filing in the legislative reference library, a quarterly summarized financial statement, showing in reasonable detail the receipts, disbursements and cash balances of state funds as of September 30, December 31, March 30, and June 30, of each year; and such other matters of a fiscal nature as the budget director deems useful and proper.

(d) Upon request provide the legislature and the governor with such special information and data pertaining to the financial and accounting affairs of the state government as it may require.

SECTION 6. 17.07 (3) of the statutes is amended to read:

17.07 (3) State officers appointed by the governor by and with the advice and consent of the senate, or appointed by any other officer or body subject to the concurrence of the governor, by the governor at any time, for cause; but the commissioners of banking *and the director of the budget* may be so removed

only by and with the consent of a majority of the members of the senate.

SECTION 7. 20.72 (1) of the statutes is amended to read:

20.72 (1) There is appropriated from the general fund to the director of the budget, annually, beginning July 1, \* \* \* 1945, \$50,000 for the execution of the functions of the state budget bureau and for the performance by the budget director and his staff of such travel as he may deem necessary. Of this there is allotted to the director of the budget an annual salary of \* \* \* \$7,000.

Approved May 18, 1945.

No. 40, A.]

[Published May 24, 1945.

### CHAPTER 166.

AN ACT to repeal 59.08 (19) and (42) and to repeal and recreate 75.35 of the statutes, relating to the sale of lands or interests therein, acquired or to be acquired by tax enforcement procedure.

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

SECTION 1. 59.08 (19) and (42) of the statutes are repealed.

SECTION 2. 75.35 of the statutes is repealed and recreated to read:

75.35 SALE OF TAX CERTIFICATES AND TAX DEEDED LANDS.

(1) DEFINITIONS. The following terms, wherever used or referred to in this section shall have the following respective meanings, unless a different meaning clearly appears from the context:

(a) "Municipality" means any county, town, city, village or other municipal or quasi-municipal corporation authorized by law to purchase tax certificates, take tax deeds or become the owner of tax deeded lands.

(b) "Tax deeded lands" means lands which have been acquired by a municipality through enforcement of the collection of delinquent taxes by tax deed, foreclosure of tax certificate, deed in lieu of tax deed or other means.

(2) POWER OF MUNICIPALITY TO SELL TAX DEEDED LANDS. (a) Any municipality shall have the power