

No. 116, S.]

[Published June 11, 1945.

## CHAPTER 279.

AN ACT to renumber 35.48 to be 35.48 (1); to amend 35.43 (Subheading "Miscellaneous") (first sentence), 35.44 (5), 35.46, 35.47 and 35.48 (1) as renumbered; and to create 35.48 (2) and 35.505 of the statutes, relating to public printing and provisional agreements and deposits made in connection therewith.

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

SECTION 1. 35.43 (Subheading "Miscellaneous") (first sentence) of the statutes is amended to read:

35.43 (Subheading "Miscellaneous") (first sentence) No single job shall be charged at less than \* \* \* 25 cents.

SECTION 2. 35.44 (5) of the statutes is amended to read:

35.44 (5) \* \* \* Rulings across and \* \* \* up and down the sheet will be paid for *at the rate of the number of rulings*. Ruling is based on \* \* \* 3 beam standard ruling machine giving \* \* \* 3 strikes at one run. When a ruled job will rule and cut 2 or more to the sheet, such ruling shall be charged for on the basis of full sheets only, and cut up without extra charge. *The standard size sheet shall be the basis for ruling.*

SECTION 3. 35.46 of the statutes is amended to read:

35.46 Every such bid shall be in writing, inclosed in a sealed envelope, having indorsed thereon "Proposals for State Printing"; shall be filed in the office of the director of purchases on or before the time specified in the advertisement therefor as the day when the bids will be opened; shall specify the class or classes of printing for which it is made and the per cent \* \* \* of discount off from *or the per cent above* maximum prices (which shall be uniform \* \* \* for every item), at which the bidder proposes to do the work; shall be accompanied by a certificate of the state treasurer showing that the bidder has deposited with such treasurer \$1,000 in money \* \* \* , United States bonds *or certified check*, subject to the provisions of this chapter; shall be accompanied by a provisional agreement under seal, executed by the bidder to the effect that if such bid be accepted, and if he shall fail to enter into a printing contract and execute a bond within the time and conditioned as required by law \* \* \* then \* \* \* *such deposit* shall become absolutely the property of

the state \* \* \* ; and shall be further accompanied by a bond, executed by a surety company duly authorized to do business in this state, in the sum of \$5,000, to the effect that it guarantees the bidder will, if his bid be accepted, execute the contract and bond required by law within such time as may be prescribed by said director of purchases.

SECTION 4. 35.47 of the statutes is amended to read :

35.47 All bids shall be opened and read publicly at the time and place appointed therefor, or on such adjourned day as may be named by the director of purchases. Within 10 days thereafter such bid or bids of those opened and read shall be accepted as he shall determine is or are a proposal or proposals to do any one or all of the first 4 classes of printing for the greatest per cent \* \* \* of discount off from *or the least per cent above* the maximum prices established by section 35.43; provided, that whenever he shall be satisfied that any of said bids has been presented pursuant to an agreement, understanding or combination to prevent free competition, he shall reject all of them and re-advertise for bids as in the first instance. Each accepted bid shall have indorsed thereon over his signature the word: "Accepted" with the date of such acceptance, which indorsement shall constitute immediate notice to the bidder of the fact of acceptance.

SECTION 5. 35.48 of the statutes is renumbered 35.48 (1) and amended to read :

35.48 (1) No bid shall be considered that does not fully comply with the requirements of section 35.46; and if a bid be rejected for any reason the certificate of the state treasurer, the bidder's provisional agreement and \* \* \* *deposit* shall be returned to him. With every accepted bid the accompanying provisional agreement, certificate and money \* \* \*, *bonds or certified check* shall be retained until the bidder has entered into the printing contract, and furnished the bond required of him by section 35.49 \* \* \*. Upon \* \* \* *execution of such contract and the furnishing of such bond the provisional agreement and deposit* shall be returned to him.

SECTION 6. 35.48 (2) of the statutes is created to read :

35.48 (2) The state official in possession of any provisional agreement filed and money or bonds deposited in connection therewith by any contractor, who, before the effective date of this subsection, in fulfillment of such provisional agreement exe-

cuted the contract and furnished the bond required by section 35.48 and 35.49 then in effect, for the contract period of January 1, 1945, to December 31, 1946, is authorized to return such provisional agreement and money or bonds deposited in connection with such provisional agreement.

SECTION 7. 35.505 of the statutes is created to read:

35.505 EMERGENCY; MODIFICATION OF CONTRACT BY MUTUAL CONSENT. Until the termination of the present World War II, as proclaimed by the President or Congress and for 2 years thereafter, the director of purchases may with the written consent of the contractor cause to have produced any job of printing, except printing of the first, second and sixth classes, outside the contract at not exceeding fair commercial rates when in his opinion and the opinion of the requisitioning state agency the best interests of the state require such action.

Approved June 7, 1945.

No. 147, S.]

[Published June 11, 1945.

### CHAPTER 280.

AN ACT to amend 72.01 (8) and (9) and to repeal and recreate 72.04 (8) of the statutes, relating to inheritance tax.

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

SECTION 1. 72.01 (8) and (9) of the statutes are amended to read:

72.01 (8) The tax so imposed shall be upon the clear market value of such property at the rates hereinafter prescribed and only upon the excess of the exemptions hereinafter granted. Inheritance and estate taxes imposed by the government of the United States on property which is subject to the state inheritance tax, to the extent said federal taxes are computed on the value of the property for state inheritance tax purposes, shall be deemed debts and shall be deducted in determining the value of the property transferred.

(9) Personal property of a nonresident decedent made taxable under this chapter, except tangible personal property having an actual situs in this state, shall not be subject to the tax so imposed if a like exemption was allowed at the time of death of such decedent by the laws of the state, territory or district of the