

No. 530, S.]

[Published April 25, 1947.]

CHAPTER 64.

AN ACT to amend 20.74 (3) of the statutes, relating to a continuance to June 30, 1947 of the April and September 1946 emergency salary adjustments for state civil service employes, and making an appropriation.

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

20.74 (3) of the statutes (created by chapter 8, laws of 1947) is amended to read:

20.74 (3) In addition to all other appropriations, * * * \$350,000 to continue from March 1, 1947 to * * * June 30, 1947 the 2 emergency salary adjustments for state civil service employes, each for \$10 per month, effective respectively from April 1 and September 16, 1946 to March 1, 1947 and authorized by resolutions of the emergency board dated respectively April 9, 1946 and September 16, 1946, the former authorization having been continued from December 31, 1946 to March 1, 1947 and the latter authorization having been granted under chapter 2, laws of special session 1946; and both authorizations having been continued from March 1 to April 30, 1947 by chapters 8 and 17, laws of 1947.

Approved April 23, 1947.

No. 33, S.]

[Published April 26, 1947.]

CHAPTER 65.

AN ACT to amend 72.15 (2) and to create 72.176 of the statutes, relating to hearing and determination of inheritance tax.

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

SECTION 1. 72.15 (2) of the statutes is amended to read:

72.15 (2) (a) * * * Notice of hearing to determine the inheritance tax shall be given in the same manner and may be included in the notice of hearing the administration account as provided in section 317.11, and the hearing to determine the tax shall be held at the same time and place as the hearing

provided in said section or at such other time as the court may order. Notice in writing of the hearing shall be mailed to the public administrator and to the department of taxation not less than 20 days before the hearing upon such blanks and containing such information as the department may provide or require.

(b) In all cases in which the court has made, prior to January 1, 1947, a determination that no tax was due, such determination shall be deemed conclusive in respect to the property which was before the court regardless of whether notice of hearing to determine the tax was given the public administrator and department of taxation as herein required.

SECTION 2. 72.176 of the statutes is created to read:

72.176 PETITIONS FOR CERTIFICATES OF DESCENT.

In any proceeding in the county court upon a petition for a certificate of descent or for a certificate terminating a joint tenancy or for a certificate terminating a life estate such petition shall include a request for determination of the inheritance tax payable on such transfer. In every such case the court, without appointment of an administrator or special administrator, after notice to the public administrator and tax commission as herein provided, shall hear evidence relative to the property in question and determine the market value thereof and the amount of the tax due or to become due on the transfer of same under sections 72.01 to 72.24. Such determination may be made with or without appraisal in the discretion of the court, except that when seasonal request is made therefor by the petitioner or other interested party, including the department of taxation and public administrator, the court shall cause an appraisal to be made by 2 disinterested persons appointed by the court in the manner that estates of decedents are appraised. Notice in writing of the time and place of such hearing subscribed to by the petitioner shall be mailed to the department of taxation and public administrator not less than 20 days before such hearing upon such blanks and containing such pertinent information as the department may require, or such notice may be waived in writing by the department of taxation and public administrator. No other service of such notice shall be required unless ordered by the court.

Approved April 25, 1947