

No. 189, S.]

[Published July 14, 1953.]

**CHAPTER 430**

AN ACT to create 50.07 (5); and to amend 58.06 (2) of the statutes, relating to inclusion of an annual 10 per cent allowance for depreciation of equipment, furniture and furnishings in the actual per capita cost of county tuberculosis sanatoriums.

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

SECTION 1. 50.07 (5) of the statutes is created to read:

50.07 (5) (a) Depreciation of equipment, furniture and furnishings, including X-ray equipment but not including structures and attached fixtures within the meaning of subs. (1) and (4) may be included in the determination of the actual per capita cost of a county tuberculosis sanatorium at the rate of 10 per cent per annum.

(b) The initial basis for the depreciation charge allowable under this section shall be the original cost of all equipment, furniture and furnishings on hand and in use at the close of the first fiscal year after this section is enacted, as determined by a physical, detailed inventory taken under the direction of the superintendent. Said detailed inventory shall be submitted to the state board of health for examination and approval. The board shall have access to all books, records, contracts, vouchers, orders or other data required in connection with its approval of the detailed inventories.

(c) No further depreciation charge shall be included in the actual per capita cost of a county tuberculosis sanatorium on any item of equipment, furniture and furnishings fully depreciated after a period of 10 years.

(d) The undepreciated portion of any item of equipment, furniture and furnishings traded, exchanged or discarded as obsolete or worn out in less than the 10-year depreciation period provided in this section shall be charged directly to the operating expense of the county tuberculosis sanatorium at the end of the fiscal year in which said item is traded, exchanged or discarded.

SECTION 2. 58.06 (2) of the statutes is amended to read:

58.06 (2) Any private, philanthropic tuberculosis sanatorium organized on a non-profit basis, if approved by the state board of health, may admit patients committed to it by any county in the manner and upon the terms provided by s. 50.07 including depreciation charges as provided in s. 50.07 (1) \* \* \*, (4) and (5), except that if the amount charged such patients is more than the per capita cost as determined under s. 50.07 including depreciation charges as provided in s. 50.07 (1) \* \* \*, (4) and (5) they shall not be entitled to the benefits provided by s. 50.07 (2a).

Approved July 2, 1953.