

No. 644, S.]

[Published November 29, 1955.
[Republished December 3, 1955.

CHAPTER 660

AN ACT to renumber, amend, repeal and recreate and create various provisions of the statutes for the purpose of supplying an omission, clarifying intent, correcting errors, repelling unintended repeals, modernization of forms, and renumbering for better location and arrangement.

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

SECTION 1. 66.054 (10) (a) of the statutes is amended to read:

66.054 (10) (a) In any county having a population of less than 500,000 no premises for which a retail Class "B" license has been issued shall be permitted to remain open between 1 a.m. and 8 a.m. (*except on January 1 when the closing hours shall be between 3 a.m. and 8 a.m.*) or on any election day until after the polls of such election are closed.

SECTION 2. 70.11 (4) of the statutes, as amended by chapter 130, laws of 1955, is amended to read:

70.11 (4) Property owned and used exclusively by educational institutions offering regular courses 6 months in the year; or by churches or religious, educational or benevolent associations * * *, *including* property owned and used for housing for pastors and their ordained assistants, members of religious orders and communities, and ordained teachers * * *, whether or not contiguous to and a part of other property owned and used by such associations or churches; or by women's clubs; or by domestic, incorporated historical societies; or by domestic, incorporated, free public library associations; or by fraternal societies operating under the lodge system (except university, college and high school fraternities and sororities), but not exceeding 10 acres of land necessary for location and convenience of buildings while such property is not used for profit. Leasing such property to similar organizations for educational or benevolent purposes, where all the income derived therefrom is used for maintenance, shall not render the property taxable.

SECTION 3. 71.18 (1) of the statutes, as created by chapter 240, laws of 1955, is amended to read:

71.18 (1) In lieu of the tax rates prescribed in s. 71.09, there shall be assessed, levied and collected upon the taxable income of every corporation * * * whose principal source (*herein defined as being 50% or more*) of * * * gross income is the urban mass transportation of passengers a special income tax of 50 per cent determined in accordance with this chapter, except that:

(a) United States income, excess or war profits and defense taxes shall be allowed as a deduction from gross income to the extent of the total * * * payment actually * * * made during the tax year.

(b) A deduction shall be allowed from such taxable income as hereinabove defined, and before the imposition of the special tax levied by this section, in an amount equivalent to 8 per cent of *the amount by which* the cost of the property of such corporation used and useful in providing its urban mass transportation service * * * *exceeds* the *cumulated* amount of the depreciation accrued against such property as of the end of the fiscal year for which the income tax return is filed.

(c) An amount shall be added to such taxable income as hereinabove defined, and before imposition of the special tax levied by this section, which amount shall be equivalent to the interest * * * *paid* during the year in the operation of the business from which its income is derived.

SECTION 4. 71.06 of the statutes is amended to read:

71.06 If a taxpayer in any year subsequent to the year 1932, sustains a net business loss, such loss, to the extent not offset by other items of income of the same year, may be offset against the net business income of the subsequent year and, if not completely offset by the net business income of such year, the remainder of such net business loss may be offset against the net business income of the following year. For the purposes of this section, net business income shall consist of all the income attributable to the operation of a trade or business regularly carried on by the taxpayer, less the deduction of business expenses allowed in ss. 71.04 and 71.05. *The addition to and deductions from income of urban transit companies under s. 71.18 (1) shall also be used in determining the net business loss of such companies to be offset against the net business income as determined under s. 71.18 of subsequent years as provided in this section. Any net business loss for any year prior to the calendar year 1955 or corresponding fiscal year shall not, however, be recomputed under s. 71.18.*

SECTION 5. 76.02 (10) of the statutes is amended to read:

76.02 (10) The terms "property of a company", or "property of the company", or "property of any company", or "property of each company" or "property of all companies" shall include all franchises, and all real and personal property of the company or companies used or employed in the operation of its business, except automobiles, motor trucks, motor delivery wagons, passenger automobile buses, motorcycles and similar vehicles * * * and shall include all title and interest of the company or companies referred to in such property as owner, lessee or otherwise, and in case any portion of property is jointly used by two or more companies, the unit assessment of the "property of each company" shall include and cover a proportionate share of that portion of the property jointly used so that the assessments of the "property of all companies" having any rights, title or interest of any kind or nature whatsoever in any such property jointly used shall, in the aggregate, include only one total full value of such property.

SECTION 6. 93.01 (12) of the statutes is repealed and recreated to read:

93.01 (12) "Co-operative association" includes co-operatives and foreign co-operatives as defined in s. 185.01.

SECTION 7. 100.201 (1) (e) and (2) (b) and (d) of the statutes, as created by chapter 597, laws of 1955, are amended to read:

100.201 (1) (e) "Wholesaler" means every person engaged in the business of making sales of selected dairy products at wholesale within this state; provided that, in the case of a person engaged in the business of making both sales at retail and sales at wholesale such term shall apply only to the * * * *wholesale* portion of such business.

(2) (b) Furnish, give, lend, sell, or rent any advertising material of any form or matter except matter advertising the wholesaler's own products, providing that not more than one-third of the space or cost in advertising matter * * * be used to identify the retailer.

(d) Make or underwrite loans to help retailers buy dairy refrigeration, storage, display and selling equipment, when the loan is for more than 90 per cent of the purchase price, is not secured by a chattel mortgage, bears * * * less than 5 per cent interest rate and payable in more than 48 months.

SECTION 8. 185.14, as created by ch. 368, laws 1955, is amended to read:

185.14 A quorum at a member meeting shall be 10 per cent of the first 100 members plus 5 per cent of additional members, present in person or represented by delegate. Unless the by-laws fix a larger number of members to constitute a quorum, a quorum shall never be more than 50 members nor less than 5 members *or a majority of all members, whichever is smaller*. Members represented by signed vote may be counted in computing a quorum only on those questions as to which the signed vote is taken.

SECTION 9. 194.42 of the statutes is amended to read:

194.42 The motor vehicle department may by order exempt from the requirements of 194.41 any common motor carrier of property or of passengers, *or other carrier of passengers by motor bus*, or contract motor carrier upon written application therefor and finding that the applicant has the financial ability to pay any and all damages, liability for which would otherwise be assumed by an indemnitor under * * * s. 194.41. Any person so exempted shall furnish to the department from time to time such information as to his financial ability as the department may require and shall promptly report to the department all accidents and injuries arising out of its operations subject to this chapter. Such exemption may be granted as to all or part of the motor vehicles operated by the applicant. The department may by order revoke any such exemption, after hearing upon 10 days' notice, and for cause. Within 10 days after the date of such order of revocation the person affected thereby shall in all respects comply with * * * s. 194.41.

SECTION 9m. 231.201 of the statutes is amended to read:

231.201 Where * * * a person designated as a trustee *has obtained an estate or interest in real property by a conveyance as defined in s. 235.50*, but his authority and powers are not set forth in a recorded instrument, it shall be conclusively presumed that such person is a trustee of a valid express trust and has full power of conveyance *as so defined*.

SECTION 10. 235.16 (1) and (2) of the statutes are amended to read:

235.16 (1) The several forms of deeds, mortgages, land contracts, assignments, satisfactions and other conveyancing instruments * * * prepared *or approved* by the Wisconsin state register of deeds association, denominated "State of Wisconsin" forms and numbered 1 to 60, both inclusive, and * * * *filed* with the secretary of state, are * * * approved and recommended for use in the state of Wisconsin. Such forms shall be kept on file with and preserved by the secretary of state as a public record.

(2) The secretary of state shall upon sufficient copies thereof being furnished to him without expense, * * * thereupon certify the same to be correct copies of the forms on file in his office, approved by this section, and transmit a set of the same to each register of deeds in the state of Wisconsin; and each such register of deeds shall thereafter preserve the same on file in his office for the convenient use of the public.

SECTION 11. 253.29 (2) (i) is created to read:

253.29 (2) (i) In counties having a population of 500,000 or more, for filing claims against estates, 25 cents, except that the state or the political subdivisions thereof and bureaus and boards of the state and its political subdivisions shall be exempt from the payment of this fee.

SECTION 12. 328.39 (1) of the statutes is amended to read:

328.39 (1) (a) Whenever it is established in an action or proceeding that a child was born to a woman while she was the lawful wife of a specified man, any party asserting the illegitimacy of the child in such action or proceeding shall have the burden of proving beyond all reasonable doubt that the husband was not the father of the child. In all such actions or proceedings the husband and the wife are competent to testify as witnesses to the facts. The court or judge shall in such cases order the child made a party and shall appoint a guardian ad litem to appear for and represent the child whose paternity is questioned.

(b) In divorce and separation actions, in which the question of illegitimacy is raised, and in illegitimacy proceedings, the court being satisfied that the parties to the action are unable to adequately compensate * * * *any* guardian ad litem for his services and expenses, the court shall then make an order specifying the guardian's fee and expenses, which fee and expenses shall be paid as provided in s. 357.26.

SECTION 13. Title XXXIII and chapters 353 to 360 and 362 to 366 are renumbered Title XLVI and chapters 953 to 960 and 962 to 966, respectively.

SECTION 14. Title XXXIV and chapters 370 to 372 are renumbered Title XL and chapters 990 to 992, respectively.

SECTION 15. This act shall take effect on the day after its publication, except that sections 3 to 5 shall take effect with respect to the calendar year 1955 or corresponding fiscal year, and thereafter.

Approved November 18, 1955.
