

fore receiving a license to transact business for the current year, shall pay to the state treasurer a sum equal to two per centum of the gross cash receipts of said company in this state, including all notes taken for premiums during the year for which such statement is made; *provided*, all companies chartered or organized under the laws of this state may be allowed to deduct from such gross receipts their office expenditures, and officers' salaries; *provided*, that this act shall not be construed to prohibit cities and villages having an organized fire department, from collecting the two (2) per cent. now allowed by law on the receipts of each insurance company within their respective limits, to be applied to the support of the fire department of such cities and villages.

Per centum to be paid as state tax.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved March 11, 1876.

CHAPTER 301.

[Published March 30, 1876.]

AN ACT to require village or city authorities to construct vaults or structures for the temporary keeping of dead bodies before interment, in certain cases.

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

SECTION 1. Whenever ten freeholders and tax-payers of any incorporated village or city of over five hundred inhabitants, shall petition to the authorities of said village or city, to have a vault or structure built in its public cemetery, then it shall become the duty of said authorities to cause to be constructed, and maintain after completion thereof, a vault or structure for the purpose for the temporary keeping of dead bodies before interment, said vault or structure to be so constructed as to preserve the dead bodies placed therein as much as possible from atmospheric influences; and such vault or structure shall be located in the public cemetery grounds of such cities or villages, and be a part of the cemetery.

Cities and villages may construct vaults for preservation of dead bodies.

SECTION 2. The expenses in constructing and maintaining such vault or structure shall be paid from

How expenses to be paid.

such funds and in such manner as said authorities may direct.

SECTION 3. This act shall take effect and be in force from and after its passage and publication.

Approved March 11, 1876.

CHAPTER 302.

[Published March 30, 1876.]

AN ACT relating to registration of electors, and amendatory of section one (1), of chapter 232, of the general laws of 1875.

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

Amended.

Registry law only applicable to incorporated cities and villages and towns containing same.

SECTION 1. Section one, of chapter two hundred and thirty-two, of the general laws of 1875, is hereby amended by inserting between the words "villages" and "and," where they occur in the seventh line of said section, the words "and towns in which is located an incorporated village," so the said section, when amended, shall read as follows: Section 1. The provisions of chapter four hundred and forty-five (445), of the laws of 1864, entitled, "An act to guard against the abuse of the elective franchise, and to preserve the purity of elections by registration of electors," and all acts amendatory thereof and supplementary thereto, shall hereafter be applicable only to incorporated villages and cities and towns in which is located an incorporated village or city.

SECTION 2. This act shall take effect and be in force from and after its passage.

Approved March 11, 1876.