

required of it to be paid by the provisions of any law of this state now in force, or which has heretofore been in force or shall hereafter be in force. No change of venue shall be taken in any such action to any other county, but if an affidavit of prejudice be made and filed, or if the judge of said court be for any other reason disqualified to hear, try and determine such action, he shall call in a circuit judge from some other judicial circuit of this state, who shall hear, try and determine such action.

License fees, when shall draw interest. SECTION 2. Amend section 6 by adding at the end thereof the following: "The provisions of this act as amended shall apply to cases now pending under chapter 328 of said laws of 1905, as well as cases hereinafter commenced. All license fees shall draw interest at the legal rate from the date they became due and payable and all such license fees remaining unpaid at the expiration of thirty days from and after the publication of this act shall draw interest at the rate of fifteen per centum per annum."

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

Approved December 19, 1905.

No. 4, A.]

[Published December 20, 1905.

CHAPTER 11.

AN ACT to restrain railroad companies from commencing a suit against the state until all taxes levied and assessed against them are paid in full, and to provide for the recovery by railroad companies of any illegal or excessive tax paid to the state.

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

Action to test validity of tax. SECTION 1. No railroad company as defined in chapter 315, laws of 1903, shall hereafter have any right of action or remedy against the state or

its officers as such to set aside the assessment or levy of any tax levied or assessed pursuant to the provisions of said act or any act amendatory thereof, but such railroad company may bring an action against the state in the circuit court to test the validity of such tax and the law under which the same was assessed and levied, and may recover in such action such tax or any part thereof if the same is adjudged invalid; provided such action be brought within six months after the payment of such tax.

Payment of tax a condition to maintaining action; refund. SECTION 2. In all actions heretofore brought against the state and its officers, and which have not been prosecuted to judgment, to set aside as invalid or to restrain the collection of any tax levied pursuant to chapter 315, laws of 1903, or acts amendatory thereof, all taxes levied pursuant to said statutes with interest thereon shall be paid within forty days after the passage and publication of this act, and if not so paid said actions shall be dismissed and shall not be further prosecuted. If the taxes so levied are paid pursuant to the provisions of this section said action may be prosecuted to final judgment, and if the act or acts under which the same were levied or assessed shall be declared void by the court, or if for any reason such tax shall be held invalid, in whole or in part, such taxes or such part thereof as shall be adjudged invalid, shall be refunded out of the state treasury to the railroad company paying the same, and the railroad company shall have the right to commence an action against the state in the circuit court to recover such invalid taxes.

Actions how begun. SECTION 3. All actions brought under the provisions of this act shall be begun by service of summons and complaint upon the attorney general.

SECTION 4. This act shall take effect and be in force from and after its passage and publication.

Approved December 19, 1905.