

No. 18, S.]

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CHAPTER 96.

AN ACT to amend sections 1 and 4 of chapter 44, of the laws of 1903, entitled: "An act for a tax on gifts, inheritances, bequests, legacies, devices and successions in certain cases."

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

Tax imposed on transfer of property of any kind. SECTION 1. The first paragraph of section 1 of chapter 44 of the session laws of 1903, is hereby amended so as to read as follows: Section 1. A tax shall be and is hereby imposed upon any transfer of property, real, personal or mixed, or any interest therein, or income therefrom in trust or otherwise, to any person, association or corporation, except *county, town or municipal corporations within the state, for strictly county, town or municipal purposes*, and corporations of this state organized under its laws solely for religious, charitable or educational purposes, which shall use the property so transferred exclusively for the purposes of their organization, within the state, in the following cases:

Transfers totally exempt. SECTION 2. The first subdivision, section 4, of said chapter, is hereby amended so as to read as follows: (1) All property transferred to *municipal corporations within the state for strictly county, town or municipal purposes, or to corporations of this state organized under its laws, solely for religious, charitable or educational purposes, which shall use the property so transferred, exclusively for the purposes of their organization, within the state, shall be exempt.*

To what transfers act not to apply. SECTION 3. Said chapter 44, shall not be held applicable to any transfer of property heretofore made to any county, town or municipal corporation within the state for strictly municipal purposes.

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

Approved April 20, 1905.