

located, in the manner provided for remittances in sections 51.29 and 51.30 of the statutes.

SECTION 3. All laws and parts of laws in conflict or inconsistent with this act are hereby repealed.

SECTION 4. This act shall take effect upon passage and publication.

Approved July 15, 1915.

No. 438, A.]

[Published July 17, 1915.

CHAPTER 408.

AN ACT to create subsection 5a of section 1087m—10 of the statutes, relating to the payment of income tax on trust estates.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. There is added to the statutes a new subsection to read: (Section 1087m—10) 5a. The income tax to be paid by guardians, trustees, agents or other persons or corporations acting in a fiduciary capacity shall, as to such income as follows the residence of the recipient, be paid in the district where the said guardian, trustee, agent or other fiduciary resides, if the ward, beneficiary or principal is a nonresident of the state of Wisconsin. If the ward, beneficiary or principal resides in the state of Wisconsin the tax upon all such income shall be paid in the district where the said ward, beneficiary or principal resides.

SECTION 2. This act shall take effect upon passage and publication.

Approved July 15, 1915.

No. 676, A.]

[Published July 17, 1915.

CHAPTER 409.

AN ACT to amend subdivision (1) of section 776 of the statutes, relating to powers of town meeting, and subdivision (2) of section 1240 and section 1244 of the statutes, relating to the making of and limitations upon the assessment of highway taxes.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Subdivision (1) of section 776 of the statutes is amended to read: (Section 776) (1). To vote to raise money for the repair and building of roads or bridges, or either; for