

No. 11, A.]

[Published February 2, 1928.]

**CHAPTER 4.**

AN ACT to amend paragraph (a) of subsection (1) of section 71.10 of the statutes, relating to the income tax.

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

SECTION 1. Paragraph (a) of subsection (1) of section 71.10 of the statutes is amended to read: (71.10) (1) (a) The tax commission or the assessor of incomes shall determine the taxable income by averaging the net income or loss reported by the taxpayer on his current return with the net incomes or losses for the two previous years, except that the taxable income assessed in the year 1928 shall be the average of the net incomes or losses for the years 1926 and 1927 or for the corresponding two fiscal years, giving the net income or loss of 1926 two-thirds weight and the net income or loss of 1927 one-third weight.

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

Approved February 1, 1928.

---

No. 2, A.]

[Published February 7, 1928.]

**CHAPTER 5.**

AN ACT to amend sections 20.37 and 20.38 of the statutes, relating to the appropriations for the state normal schools.

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

SECTION 1. Sections 20.37 and 20.38 of the statutes are amended to read: 20.37 GENERAL FUND APPROPRIATIONS TO THE NORMAL SCHOOL FUND INCOME. There is appropriated from the general fund to the normal school fund income:

(1) On July 1, 1925, three hundred twelve thousand five hundred dollars, and on July 1, 1926, two hundred seventy-five thousand dollars to meet the appropriations made by paragraph (c) of subsection (3), paragraph (c) of subsection (6), paragraph (d) of subsection 7, paragraph (c) of subsection 8, and paragraph (h) of subsection (9) of section 20.38 of the statutes.