which any part of such real estate shall be located, may admit said will to probate whether or not said will has been offered for or admitted to probate in the jurisdiction of the domicile of the testator, but the decree admitting same to probate shall be limited so as to affect only real estate located within this state. When any such will shall be offered for probate, said county court may appoint a time and place for hearing and cause notice to be given as provided by section 310.04 and these provisions shall be applicable to wills executed before as well as after the enactment of these provisions. Notice to creditors and to public administrator and state tax commission shall be given as in the case of wills of decedents domiciled in Wisconsin at time of death and an executor or administrator may be appointed to receive and dispose of the income from said real estate accruing since the death of the testator. Provision shall be made by the decree admitting said will to probate insuring the payment of any inheritance tax payable under the law of this state.

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

Approved September 12, 1929.

No. 790, A.]

[Published September 14, 1929.

CHAPTER 498.

AN ACT to create paragraph (g) of subsection (1) of section 71.05 of the statutes, relating to exemptions from income tax. The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

Section 1. A new paragraph is added to subsection (1) of section 71.05 of the statutes to read: (71.05) (1) (g) Income of co-operative associations or corporations engaged in marketing farm products for producers, which turn back to such producers the net proceeds of the sales of their products; provided, that such corporations or associations have at least twenty-five stockholders or members delivering such products and that their dividends have not, during the preceding five years, exceeded eight per cent per annum; also income of associations and corporations engaged solely in processing and marketing farm products for one such co-operative association or corporation and which do not charge for such marketing and processing

more than a sufficient amount to pay the cost of such marketing and processing and eight per cent dividends on their capital stock and to add five per cent to their surplus.

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

Approved September 13, 1929.

No. 666, A.]

[Published September 16, 1929.

CHAPTER 499.

AN ACT to amend paragraph (b) of subsection (11) of section 20.49 and subsection (13a) of section 35.84 of the statutes, relating to highway maps, and making an appropriation.

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

Section 1. Paragraph (b) of subsection (11) of section 20.49 and subsection (13a) of section 35.84 of the statutes are amended to read: (20.49) (11) (b) On July 1, * * * 1929, and annually thereafter, * * seventy-five hundred dollars for the purchase of highway maps as provided in subsection (13a) of section 35.84 of the statutes and for free distribution to the public. * *

(35.84) (13a) To each member and officer of the legislature at each regular session thereof, twenty-five mounted highway * * service maps of Wisconsin, each year of the term of such member and officer, two hundred fifty highway * * * folded maps of Wisconsin, and for each regular session fifty mounted railroad wall maps of Wisconsin.

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

Approved September 13, 1929.