

(6) \* \* \* Any county board or the committee provided for in subsection \* \* \* (1) may offer the county funds to the several banks and banking institutions of the county for deposit for one year from the first day of the following January and \* \* \* may designate \* \* \* *one or more banks or banking institutions as working banks*, all deposits in which shall be subject to draft and payment at all times on demand \* \* \* .

(60.29) (25) To designate the bank or banks where the money belonging to the town shall be deposited \* \* \* . When the money is so deposited the treasurer and his bondsmen shall not be liable for the loss thereof by reason of the failure of such bank or banks. The interest arising therefrom shall be paid into the town treasury.

(61.34) (38) To designate the bank or banks where the money belonging to the village shall be deposited \* \* \* . When the money is so deposited the treasurer and his bondsmen shall not be liable for the loss thereof by reason of the failure of such bank or banks. The interest arising therefrom shall be paid into the village treasury.

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

Approved December 10, 1931.

No. 4, S.]

[Published December 28, 1931.

## CHAPTER 2.

AN ACT to amend subsection (10) of section 48.33 of the statutes, relating to the charging back in certain counties of the cost of aid for dependent children to the municipalities.

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

SECTION 1. Subsection (10) of section 48.33 of the statutes is amended to read: (48.33) (10) The county clerk of each county having a population of one hundred *and fifty* thousand or more shall make a report to the county board at its annual November meeting showing in detail the amount of money advanced by the county to the residents of each town, village and city under the provisions of this section and section 48.331, less the amount recoverable from the state, as provided in paragraph (c) of sub-

section (5). The county board at such meeting shall determine the amount to be raised and paid by each such town, village and city to reimburse the county for the money so advanced. Within ten days after such determination the county clerk of each county shall certify to the clerk of and charge to each such town, village and city the amount so advanced. Each such town, city and village shall levy a tax sufficient to reimburse the county for such advances to be collected as other taxes and paid into the county treasury. If any town, city or village shall fail to raise and pay over such money to the county, the county board shall have authority to compel such payment.

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

Approved December 26, 1931.

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No. 13, A.]

[Published December 30, 1931.

### CHAPTER 3.

AN ACT to amend section 98.39 and to create subsection (16) of section 20.60 of the statutes, relating to an occupational tax on dealers in oleomargarine, butterine, and similar substances, and hotels, restaurants, boarding houses, bakeries, and confectioneries using such products, imposing penalties, and making an appropriation.

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

SECTION 1. Section 98.39 of the statutes is amended to read: 98.39 (Created in Chapter 96, Laws of 1931) (1) (a) *An occupational tax is hereby assessed, imposed and levied, as hereinafter provided, upon the sale, offering or exposing for sale, or giving or delivering of oleomargarine, butterine and similar substances, except in interstate commerce. The purpose of this section is declared to be the raising of revenue, and the regulations herein imposed are for the purpose of securing the full collection of such revenue, and punishing evasion or attempted evasion of the payment thereof.*

(b) No person shall by himself, or by his servant or agent, manufacture, sell, exchange, offer or expose for sale, have in possession with intent to sell, or serve to guests, \* \* \* patrons