

TAX RETURNS. No person shall divulge or circulate for revenue or offer to obtain, divulge, or circulate for compensation any information derived from an income tax return; provided, that this shall not be construed to prohibit publication by any newspaper of information derived from income tax returns for purposes of argument nor to prohibit any public speaker from referring to such information in any address. Any person violating the provisions of this subsection shall upon conviction be punished by a fine of not less than one hundred dollars nor more than five hundred dollars, or by imprisonment in the county jail for not less than one month nor more than six months, or by both such fine and imprisonment.

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

Approved July 25, 1933.

No. 426, S.]

[Published July 26, 1933.

CHAPTER 450.

AN ACT to amend section 59.96 (7) (c) and (8) (b), as amended by chapter 357, Laws 1933, section 71.03 (3), section 71.17 (6), as amended by chapter 367, Laws 1933, section 71.27, section 73.07 (2), as amended by chapters 222 and 367, Laws 1933, section 75.10, as amended by chapter 306, Laws 1933, subsection (6) of section 82.06, section 129.02 as amended by chapters 356 and 373, Laws 1933, section 157.12 (2) (b), as amended by chapter 246, Laws 1933, subsection (3) of section 2 and subsection (2) of section 3 of chapter 363, Laws 1933; to create section 111.09 (3), section 313.14 (3), all for the purpose of correcting errors, reconciling conflicts and supplying omissions.

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

SECTION 1. Paragraph (c) of subsection (7) and paragraph (b) of subsection (8) of section 59.96, as amended by chapter 357, Laws 1933, are amended to read:

(59.96) (7) (c) Whenever after the organization of such metropolitan sewerage commission the sewerage commission of such city of the first class requires funds out of which to pay for the projection, planning, construction and maintenance of a sewerage system for the collection, transmission and disposal of

house and other sewage and for constructing, building and maintaining its sewage disposal plant in connection therewith, it shall adopt a resolution stating the amount that it requires for such purposes and shall file with the county board of supervisors of such county a certified copy thereof, and thereupon such board of supervisors is required and directed to provide by resolution for issuing corporate bonds of such county for the amount so required payable within twenty years from the time of their issue in lawful money of the United States, bearing interest at a rate to be determined in said resolution and such bonds shall be in such form as may be prescribed by such resolution and shall be signed by the chairman of said board and by the clerk thereof and shall be called metropolitan sewerage bonds and shall be consecutively numbered and shall have interest coupons attached, and shall show on their face that the same are issued for the benefit of so much of the territory of said county as lies in the same drainage area as said city of the first class, and there shall be annually levied by said county board a direct tax upon all taxable property in such drainage area sufficient to pay the annual interest thereon, and after and upon the expiration of the first ten years, to raise a sinking fund each year of ten per cent on the principal of such bonds remaining unpaid and outstanding for the payment of such principal as the same becomes due, *and there shall be included in said tax levy an amount estimated by the board of supervisors to be sufficient to cover the loss and cost of the collection thereof*, which tax shall be collected as provided in subsection (10) of this section. It shall not be necessary to submit any such bond issue to the vote of the people. The tax hereinabove provided to be levied shall not be included within the provisions of any county, town, city or village tax limitation statute.

(8) (b) On or before the first day of October in each year beginning with the year 1929, such sewerage commission of the city of the first class shall by resolution determine and certify to the county board of supervisors of such county the proportion of the actual cost plus interest thereon, as defined in paragraph (a) of subsection (8), of so much of the intercepting sewers and sewage disposal plant constructed by the sewerage commission of such city of the first class prior to the organization of the metropolitan sewerage commission, which in that year shall be credited to such city of the first class as determined by such metropolitan sewerage commission, according to the provisions

of paragraph (d) of subsection (7), together with annual interest on the unpaid balance thereof at the rate of four and one-half per cent per annum until said entire cost plus interest shall have been discharged, and there shall be annually levied by said county board a direct tax upon all of the taxable property in such drainage area sufficient to pay said amounts * * * together with the amounts provided to be levied in paragraphs (a) and (c) of subsection (7), but in making such levy there shall be credited to such city of the first class the amount so certified to the county board of supervisors by such sewerage commission of the city of the first class, under the provisions of this subsection for payment of principal and interest on the actual cost plus interest thereon, as defined in paragraph (a) of subsection (8), of so much of the intercepting sewers and sewage disposal plant constructed by the sewerage commission of such city of the first class prior to the organization of such metropolitan sewerage commission, and during and after the year 1929, the charge and credits of such five per cent of such actual cost as provided for in paragraph (a) of subsection (8) shall cease and be discontinued. Such tax shall be collected as provided in subsection (10) of this section. The tax hereinabove provided to be levied shall not be included within the provisions of any county, town, city or village tax limitation statute.

SECTION 2. Subsection (3) of section 71.03 of the statutes is amended by substituting "subsection" in the eighth line thereof for "paragraph".

SECTION 2a. Subsection (6) of section 71.095, as amended by chapter 367, Laws 1933, is amended by striking out "sections 71.10 and 71.11" where they occur in said subsection and insert in lieu thereof "section 71.115".

SECTION 3. Subsection (6) of section 71.17, as amended by chapter 367, Laws 1933, is amended to read:

(71.17) (6) No action or proceeding whatsoever shall be brought against any town, village, city, county or the state or the treasurer thereof for the recovery, refund or credit of any income or surtaxes; except in case the state treasurer shall neglect or refuse for a period of sixty days to refund any overpayment of normal income tax so certified on the income tax roll, the taxpayer may maintain an action to collect the overpayment against the * * * *treasurer* so neglecting or refusing to refund such overpayment, without filing a claim for refund with such * * *

treasurer, provided that such action shall be commenced within one year after the certification of such overpayment on the tax roll.

SECTION 4. Section 71.27 of the statutes is amended by substituting "section 71.115" at the end thereof for "sections 71.10 and 71.11".

SECTION 5. The amendment made to section 73.07 (2) by chapter 222, Laws 1933, is not repealed by chapter 367. Both amendments stand. The purpose of this enactment is to declare that the later act did not repeal the earlier one.

SECTION 6. Section 75.10, as amended by chapter 306, Laws 1933, is amended by striking the word "three" where it occurs in two places in said section and inserting the word "five" in lieu thereof.

SECTION 7. A new subsection is added to section 111.09 of the statutes to read:

(111.09) (3) Subsection (1) shall not apply to fish insofar that such article of food may be sold without the label "cold storage" but shall be labeled in lieu thereof, "frozen fish".

SECTION 8. The amendment made to section 129.02 by chapter 356, Laws 1933, is not repealed by chapter 373. Both amendments stand. The purpose of this enactment is to declare that the later act did not repeal the earlier one.

SECTION 9. Paragraph (b) of subsection (2) of section 157.12, as amended by chapter 246, Laws 1933, is amended to read:

(157.12) (2) (b) * * * There shall be established and maintained a fund for the perpetual care and maintenance of said public mausoleum or columbarium in such sum as shall be fixed by the state board of health, but which shall in no case be less than twenty-five per cent of the cost of said structures. Said fund shall be accumulated and established by applying thereto at least twenty-five per cent of all proceeds received from sales of mausoleum rooms or crypts and columbarium niches, until said perpetual care fund has been accumulated, except a building or structure now constructed, in which said public or community mausoleum or columbarium is located or contained, is covered by a perpetual care fund of the cemetery in which it is located and such perpetual care fund shall be made up of at least fifteen per cent of the proceeds received by the cemetery from the sale of cemetery lots. Then, in such an event, the perpetual care fund for the

public or community mausoleum or columbarium itself shall not exceed ten per cent of the cost of the construction of said public or community mausoleum or columbarium. The custodian or depository of said fund shall be the treasurer of the agency owning and operating the cemetery in which said public mausoleum or columbarium is located, who shall furnish and file with said agency, and at its expense, a bond in such sum and with surety or sureties approved by the county court, indemnifying and securing said agency against loss occasioned by the failure of said treasurer to properly protect, preserve and administer said fund, except where, by the terms of sale of said mausoleum rooms or crypts and columbarium niches, it is provided that the purchaser thereof shall pay directly to any trust company in the state of Wisconsin, designated by the cemetery as the custodian of the perpetual care fund for said public or community mausoleum or columbarium. Then, in such an event, it shall not be necessary for the treasurer of the agency owning and operating the cemetery to furnish and file the bond required by this section. Said fund shall be invested by said treasurer upon the written order of the board, as provided in section 231.32, and the income or avails therefrom used solely for the preservation and maintenance of said public mausoleum or columbarium, which shall be paid out or expended by said treasurer only upon the written order of said board.

SECTION 10. A new subsection is added to section 313.14 of the statutes to read:

(313.14) (3) The court shall have the power in any probate proceeding pending on May 27, 1933, to extend the time for settlement beyond the said six years, and shall, on petition and notice when fifty per cent or more of the beneficiary interests requests such extension in writing, extend said period for settlement for such time or times as the court shall deem advisable.

SECTION 11. Subsection (3) of section 2 of chapter 363, Laws 1933, is amended by substituting "5 to 8" for "4 to 7," and subsection (2) of section 3 is amended by substituting "5 to 8" for "5 to 7."

SECTION 12. Subsection (6) of section 82.06 of the statutes is amended to read: (82.06) (6) To perform such other duties as may be *imposed by law or* delegated to it by the county board.

SECTION 13. This act shall take effect upon passage and publication.

Approved July 25, 1933.