

means and circumstances to the support of * * * *such dependent or dependents*. The garnishee shall recover costs when the property to be reached is exempt from execution against the principal debtor at the time of serving the process on the garnishee. All crops, live stock, dairy products and all other products grown or produced by a person to which his personal effort or that of his minor children has contributed, and all proceeds from the sale of such crops, live stock, dairy products, and other products shall be deemed earnings within the meaning of this subsection, but such definition of earnings shall not limit any other exemption provided by this section.

Approved June 24, 1943.

No. 177, A.]

[Published June 30, 1943.

CHAPTER 367.

AN ACT to amend chapter 15, laws of 1935, section 3 (2), (71.50, statutes of 1941) ; chapter 505, laws of 1935, section 3 (1) and (9), (71.60, statutes of 1941) ; chapter 363, laws of 1933, section 4 (1) (introductory paragraph) (72.75, statutes of 1941) ; and 139.50 (2) (introductory paragraph) of the statutes, relating to a continuation of certain taxes otherwise expiring in 1943, to provide revenue to pay state aids for old-age assistance, aid to dependent children, blind pensions, and other charitable aids, and state school aids, to provide rehabilitation for returning veterans of World War II, to provide for necessary construction and improvements at state institutions and other state property and to provide for postwar public works projects to relieve postwar unemployment, and to operate the state government during the biennium 1943-1945.

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

SECTION 1. Chapter 15, laws of 1935, section 3 (2), as last amended by chapter 63, laws of 1941 (71.50, statutes of 1941) is amended to read:

(71.50, Statutes of 1941) (Chapter 15, Laws of 1935) (section 3) (2). In addition to the taxes imposed by sections 72.01 to 72.24 and 72.50 to 72.61 of the statutes, an emergency tax for

relief purposes, *rehabilitation of returning veterans of World War II, construction and improvements at state institutions and other state property and for postwar public works projects to relieve postwar unemployment* is hereby imposed upon all transfers of property which are taxable under the provisions of said sections and which are made subsequent to the enactment hereof and prior to July 1, * * * 1945 which said tax shall be equal to 30 per cent of the tax imposed by said sections.

SECTION 2. Chapter 505 laws of 1935, section 3 (1) and (9), as last amended by chapter 63, laws of 1941 (71.60, statutes of 1941) is amended to read:

(71.60, Statutes of 1941) (Chapter 505, Laws of 1935) (section 3) (1). For the privilege of declaring and receiving dividends, out of income derived from property located and business transacted in this state, there is hereby imposed a tax equal to 3 per cent of the amount of such dividends declared and paid by all corporations (foreign and local), except those specified in * * * section 71.05 (1) (d) and (g) of the statutes, after the passage and publication of this act and prior to July 1, * * * 1945. Such tax shall be deducted and withheld from such dividends payable to residents and nonresidents by the payor corporation.

(9) The tax hereby imposed shall, when collected by the * * * department of taxation, be paid by it into the state treasury and shall be used to provide *rehabilitation for returning veterans of World War II, construction and improvements at state institutions and other state property, and postwar public works projects to relieve postwar unemployment.*

SECTION 3. Chapter 363, laws of 1933, section 4 (1) (introductory paragraph), as last amended by chapter 63, laws of 1941 (72.75, statutes of 1941) is amended to read:

(72.75, Statutes of 1941) (Chapter 363, Laws of 1933) (section 4) (1) (Introductory paragraph). *To provide revenue for the rehabilitation of returning veterans of World War II, construction and improvements at state institutions and other state property, and postwar public works projects to relieve postwar unemployment*, an emergency tax is imposed upon transfers of property, real, personal or mixed, or any interests therein or income therefrom, in trust or otherwise, to any person, association or corporation, which are made subsequent to the effective date

of this act and prior to July 1, * * * 1945, in the following cases, except as hereinafter provided.

SECTION 4. 139.50 (2) (introductory paragraph) of the statutes is amended to read:

139.50 (2) (Introductory paragraph). From and after September 20, 1939, and until June 30, * * * 1945, to provide revenue for the rehabilitation of returning veterans of World War II, construction and improvements at state institutions and other state property, and postwar public works projects to relieve postwar unemployment, an occupational tax is assessed, imposed and levied upon the sale, exchange, offering or exposing for sale, having in possession with intent to sell, or removal for consumption or sale of tobacco products, or other disposition for any purpose whatsoever other than for shipment in interstate or foreign commerce. Such tax is levied and shall be collected at the following rates:

Approved June 29, 1943.

No. 593, A.]

[Published June 30, 1943.]

CHAPTER 368.

AN ACT to repeal chapter 505, laws of 1935, section 3 (5) (71.60, statutes of 1941) and to amend chapter 505, laws of 1935, section 3 (6) (71.60, statutes of 1941), relating to exemptions from the privilege dividend tax.

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

SECTION 1. Chapter 505, laws of 1935, section 3 (5) (71.60, statutes of 1941) is repealed.

SECTION 2. Chapter 505, laws of 1935, section 3 (6) (71.60, statutes of 1941) is amended to read:

(71.60, Statutes of 1941) (Chapter 505, Laws of 1935) Section 3. (6) The provisions of this section shall not apply to dividends declared and paid by a corporation out of its income which it has reported for taxation under the provisions of chapter 71, to the extent that the business of such corporation consists in the receipts of dividends from which a privilege dividend tax has been deducted and withheld * * * in the distribution