

of such delivery or transfer. Failure to serve such notice or to allow such examination or to retain a sufficient portion or amount to pay such tax and interest as herein provided, shall render said safe deposit company, trust company, bank, corporation or other institution, person or persons liable to the payment of the amount of tax and interest due upon said securities, deposits or other assets, including the shares of the capital stock of, or other interest in, the safe deposit company, trust company, bank, corporation or other institution making the delivery or transfer. The * * * *department of taxation* may issue a certificate authorizing the delivery or transfer of any such stock, securities, deposits or other assets, whenever it appears to the satisfaction of the * * * *department* that no tax is due thereon. *This subsection shall not be applicable to bank accounts or property belonging to or standing in the name of a partnership.*

Approved July 1, 1943.

No. 365, S.]

[Published July 3, 1943.

CHAPTER 441.

AN ACT to amend 21.025 (11) (b) and 21.13 of the statutes, relating to the liability in the civil courts of members of the Wisconsin State Guard for acts committed in line of duty and providing for their defense.

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

SECTION 1. 21.025 (11) (b) of the statutes is amended to read:

21.025 (11) (b) No officer or enlisted man of such forces shall be arrested on any warrant, except for treason or felony, while going to, remaining at, or returning from a place where he is ordered to attend for military duty *and no officer or enlisted man of such forces shall be held criminally liable or liable for damages or for any forfeiture on account of any act performed by him in good faith pursuant to any reasonable order of a superior officer or any applicable general order. Any order of a superior officer shall be deemed prima facie reasonable except in cases of treason or felony in which cases (other than homicide or assault), the*

burden shall be on the guardsman to establish that such order was reasonable under the circumstances. Nothing herein shall constitute a defense to any criminal or civil action for a negligent act. Every officer and enlisted man of such forces shall, during his service therein, be exempt from service upon any posse comitatus and from jury duty.

SECTION 2. 21.13 of the statutes is amended to read:

21.13 If any member of the national guard *or the state guard* shall be prosecuted by any civil or criminal action for any act performed by such member while in the performance of his military duty and in pursuance thereof, the action against such member may, in the discretion of the governor, be defended by counsel appointed therefor by the governor upon the recommendation of the attorney-general. The costs and expenses of any such defense shall be audited by the secretary of state and paid out of the state treasury and charged to the legal expense appropriation provided in * * * section 20.08 (2).

Approved July 1, 1943.

No. 378, S.]

[Published July 3, 1943.

CHAPTER 442.

AN ACT to repeal 14.65 (3), 15.29 (2) (last sentence), 15.30, 15.33 (2) and 15.82 of the statutes and to amend 14.65 (4), 15.28 (intro. para.) and (3), 15.33 (1), (3) and (5), 15.77 (5) (c) and 20.01 (1) (c) of the statutes, for the purpose of eliminating obsolete provisions relating to the advisory council and the executive council.

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

SECTION 1. 14.65 (3) is repealed and 14.65 (4) is amended to read:

(14.65) (4) Each officer, commission and board shall keep a record of all work done for or in co-operation with other officers, commissions and boards under this section * * *.

SECTION 2. 15.28 (introductory paragraph) and 15.28 (3) are amended to read:

(15.28) (intro. para.) The director of purchases shall have