

No. 1, S.]

[Published February 26, 1945.]

CHAPTER 2.

AN ACT relating to transferring employes of state departments to the 1945 legislature for employment in legislative positions.

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

During the 1945 session of the legislature employes of any state department may be transferred to the legislature for employment in legislative positions and shall receive compensation for their services in such employment at rates prescribed by law for such legislative positions. Such transfer and employment by the legislature shall apply to both male and female employes. Employes so transferred and employed shall retain uninterrupted their civil service rating, sick leave, vacation and other rights under chapter 16 of the statutes and after termination of their employment in such legislative positions shall be returned to the respective departments from which they were transferred for resumption of their regular employment.

Approved February 23, 1945.

No. 192, S.]

[Published February 28, 1945.]

CHAPTER 3.

AN ACT to create 76.375 of the statutes, relating to the date for payment of taxes, license fees and certain filing fees payable by insurance companies in 1945.

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

76.375 of the statutes is created to read:

76.375 DATE OF PAYMENT OF TAXES IN 1945. (1) Taxes and license fees, measured by or upon business done in 1944, imposed on insurance companies under sections 76.30 to 76.37, 212.03 and 201.39 (11), and filing fees payable in 1945 under section 201.39 (11), shall be due on April 20, 1945 and payable within 10 days thereafter, notwithstanding the dates now

specified in said sections. Nothing herein shall affect the date of payment of fire department dues as provided in section 200.17.

(2) This section shall apply only to said taxes, license fees and filing fees payable in 1945.

Approved February 28, 1945.

No. 78, A.]

[Published March 10, 1945.

CHAPTER 4.

AN ACT to create 71.02 (1) (df) of the statutes, relating to the exemption from income tax of insurance proceeds collected on property destroyed by fire or other casualty since January 1, 1941.

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

71.02 (1) (df) of the statutes is created to read:

71.02 (1) (df) The period within which fire or other casualty losses occurring since January 1, 1941, must be replaced, may be extended at the discretion of the commissioner of taxation for good cause shown beyond the 2-year period specified in paragraph (d) for a period not to exceed 2 years after the termination of the present war as proclaimed by the President or the Congress. When such period has been extended by the commissioner any tax previously paid as specified in paragraph (d) upon the proceeds of insurance covering a loss occurring since January 1, 1941, shall be refunded in the manner provided in section 71.17.

Approved March 8, 1945.