

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.