

No. 9, S.]

[Published April 19, 1949.

CHAPTER 54.

AN ACT to create 83.015 (3) of the statutes, relating to cost accounting systems for county highway committees.

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

83.015 (3) of the statutes is created to read:

83.015 (3) COST ACCOUNTING SYSTEM. (a) Each county board, except in counties of a population of 500,000 or over, shall by January 1, 1951, provide for and require the county highway committee and department to use the system of cost accounting originally devised pursuant to the provisions of section 15.22 (10) (g).

(b) Any variations, adjustments, corrections and revisions in the system as originally devised shall be made annually so as to be effective on January 1 of each year following the proposed change.

(c) Any changes so proposed in order to become effective shall be mutually agreed upon by the accounting division of the state highway commission and a majority of the county highway departments of the state.

(d) The state highway commission is authorized to insist on the adoption of the uniform system in any county before entering into agreements with such county for the maintenance of state trunk highways.

Approved April 15, 1949.