

No. 79, A.]

[Published June 13, 1951.

**CHAPTER 326.**

AN ACT to amend 72.15 (2) (b) of the statutes, relating to hearing on and determination of inheritance tax.

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

72.15 (2) (b) of the statutes is amended to read:

72.15 (2) (b) In all cases in which the court has made, prior to January 1, 1947, a determination that no tax was due *or that the tax has been determined and paid*, such determination shall be deemed conclusive in respect to the property which was before the court regardless of whether notice of hearing to determine the tax was given the public administrator and department of taxation as herein required.

Approved June 6, 1951.