

belonging to any and all other persons, free and clear of charge and expense.

SECTION 3. Any person or persons who shall will-fully break or destroy said dam, or shall open the same, shall be liable to the proprietors thereof in an action of trespass, to the amount of damages done, in addition to the penalties already provided by law, to be recovered before any court of competent jurisdiction. Penalty for destroying dam.

SECTION 4. This act shall take effect and be in force from and after its passage.

Approved February 28, 1879.

[No. 78, S.]

[Published March 5, 1879.]

### CHAPTER 137.

AN ACT to authorize The Knapp, Stout & Co. company to erect and maintain a dam across Yellow river, in Barron county.

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

SECTION 1. John H. Knapp, Henry L. Stout, Andrew Tainter, William Wilson, Thomas B. Wilson and John H. Douglass, their successors and assigns, are hereby authorized to construct and maintain a dam across Yellow river, on land owned by said company, in section number thirty-four, in township number thirty-six north, of range number thirteen west, of the fourth principal meridian, in the county of Barron; said dam to be constructed for hydraulic and manufacturing purposes, and for the purpose of facilitating the driving of logs and timber down said stream: *provided*, that said dam shall not interfere with the rights of any persons heretofore acquired. Dam authorized; location.

SECTION 2. The aforesaid persons, their successors or assigns, shall build suitable slides in said dam for running logs, timber and lumber over the same, and shall put through said dam, all logs, timber and lumber belonging to any and all other persons, free and clear of charge and expense. Slides.

SECTION 3. Any person or persons who shall will-fully break or destroy said dam, or shall open the same, shall be liable to the proprietor thereof in an action of trespass, to the amount of damages done, in addition to the penalties already provided by law, to be recovered before any court of competent jurisdiction. Penalty for destroying dam.

SECTION 4. This act shall take effect and be in force from and after its passage.

Approved February 28, 1879.

[No. 71, S.]

[Published March 5, 1879.]

### CHAPTER 138.

AN ACT to amend chapter fifty-one of the revised statutes, entitled taxation of railroad, telegraph, fire, inland navigation and life insurance companies.

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

**Amendment.** SECTION 1. Section one thousand two hundred and nineteen of chapter fifty-one of the revised statutes, entitled taxation of railroad, telegraph, fire, inland navigation and life insurance companies, is hereby amended so as to read as follows: Every company transacting the business of insurance against fire, or by the risk of inland navigation and transportation, except town insurance companies, shall pay to the state treasurer, on or before the first day of February in each year, as a license fee for transacting such business, two per cent. of the amount of the gross income, including cash, notes, receipts on installment notes taken for premium, and assessments on premium notes, received by such company during the preceding year in this state, as shown by the annual statement of its business, required to be made by law; but for the purpose of estimating the amount of such license fee to be paid by companies organized under the laws of this state, the sum paid for officers' salaries and office expenditures shall be deducted from the total amount of such gross income, and the license fee shall be two per cent. of the remainder, after such deduction. Such license, when granted, shall authorize the company to whom it is issued to transact its business until the last day of January in the ensuing year, unless sooner revoked or forfeited, according to law.

**License fee.**

**Salaries and office expenses to be deducted.**

**Life of license.**

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved March 1, 1879.