

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

Approved April 19, 1901.

No. 83, S.]

[Published April 24, 1901.

CHAPTER 192.

AN ACT regulating the taxation of steam vessels, boats and other water craft.

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

Rate of taxation. SECTION 1. That in consideration of an annual payment into the state treasury by the owner of any steam vessel, barge, boat or other water craft, owned within this state, or hailing from any port thereof, and employed in the navigation of international waters, of a sum equal to three cents per net ton of the registered tonnage thereof, such payment shall be received in lieu of all taxes and said steam vessel, barge, boat or other water craft shall be and the same is hereby made exempt from all further taxation, either state or municipal, upon the payment of the sum herein provided.

Statement of owner; payment of tax. SECTION 2. The owner of any steam vessel, barge, boat or other water craft, hailing from any port of this state, "and employed in the navigation of international waters," desiring to comply with the terms of this act, shall annually on or before the first day of July, file with the secretary of state a verified statement, in writing, containing the name, port of hail, tonnage, and name of owner of such steam vessel, barge, boat or other water craft, and shall thereupon pay into the state treasury a sum equal to three cents per net ton of the registered tonnage of said vessel, and the treasurer shall thereupon issue his receipt therefor.

Division of tax with counties. SECTION 3. The state treasurer shall annually, on or before the first day of December, pay into the county treasury of any county wherein is located the port of hail of any steam vessel, barge or other water craft complying with this act one-half of all money so received from any

vessel or other water craft whose port of hail is within said county.

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

Approved April 17, 1901.

No. 297, S.]

[Published April 24, 1901.

CHAPTER 193.

AN ACT relating to the disposition of estates of infants and other wards, and adding a new section to the statutes of 1898 to be numbered 3508a.

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

Disposal of real estate by court, when; application of act. SECTION 1. A new section is hereby added to the statutes of 1898 to be numbered and to read as follows: Section 3508a. "The courts and judges mentioned in this chapter are further empowered and authorized to make any other disposition of the real estate of any infant or other ward mentioned herein and to authorize the purchase in the name of such infant or other ward of any real estate within the state of Wisconsin when it shall be made to appear to such court or judge that such proposed disposition or purchase will substantially promote the interests of any such infant or other ward, provided that no debt shall be incurred or assumed by such infant or ward for the purchase of any such real estate. The provisions of this chapter are hereby extended and made applicable to all proceedings had under and in pursuance of this section.

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

Approved April 18, 1901.