No. 379, S.]

[Published May 19, 1903.

CHAPTER 296.

AN ACT, amendatory of chapter 50 of the private and local laws of Wisconsin for the year 1853, entitled "An act to incorporate the cemetery association of Whitewater."

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

Section 1. Chapter 50 of the private and local laws of 1853 is hereby amended by striking out the whole of section 3, as it now appears in said chapter 50, and inserting in its place and to hereafter be and appear as section 3 the following:

General officers; term; directors. Section 3. The general officers of the association shall be a president, secretary and treasurer who shall hold their respective offices for the term of one year and until their successors are chosen. The said officers together with three trustees, to be elected and hold their offices as hereinafter provided, shall constitute a board of directors who shall have the control and management of the affairs of the association.

Trustees. Subdivision 1. At the annual meeting of the association to be held on the second Tuesday of December, A. D. 1903, three trustees shall be elected and immediately after such election the president and secretary of the association shall divide the said trustees, by lot, into three classes who shall hold their offices for one, two and three years respectively.

Annual meeting. Subdivision 2. The election of officers and trustees to supply the places of those whose term of office expires shall be held annually on the day set for the annual meeting of this association and the trustees elected at any election after the said election to be held on the said second Tuesday of December, A. D. 1903, shall hold their office for the term of three years and until their successor shall be chosen.

Elections. Subdivision 3. The officers and trustees herein provided for shall be chosen from among the proprietors of

lots in the said cemetery and shall be elected by the members of the association at their annual meetings.

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

Approved May 15, 1903.

No. 338, S.]

[Published May 19, 1903.

CHAPTER 297.

AN ACT, to refund inheritance taxes received by the state and the several counties under the provisions of chapter 355, laws of 1899, and chapter 245, laws of 1901, which acts have been declared unconstitutional and void by the supreme court of the state and making an appropriation therefor.

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

Purpose of appropriation. Section 1. The amount of fiftynine thousand seven hundred and sixty-seven dollars and fourteen cents received by the state from executors, administrators, trustees and other persons as inheritance taxes under chapter 355, laws of 1899, and chapter 245, laws of 1901, shall be repaid without interest to the executors, administrators, trustees or other persons legally entitled thereto in the mode herein provided.

There is hereby appropriated out of any money in the general fund of the state, not otherwise appropriated, a sufficient sum to repay the taxes so received by the state.

Amounts due counties; duty of county treasurer. Section 2. The amount received by the state as inheritance taxes shall be repaid to the county treasurers of the counties hereinafter named and in sums to the treasurer of each county named as follows:

Columbia, one hundred and eighty-six dollars and eighty-seven cents.

Dane, one thousand three hundred and sixty-seven dollars and seventy cents.