culation in said village and printed in the county, in which such village is located, or may, in lieu of the printing thereof, have copies * * * of such ordinances and by-laws posted in at least three public places * * * in said village, one week, and proof thereof filed and recorded by the village clerk before the same shall take effect.

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

Approved June 12, 1909.

No. 136, A.]

[Published June 15, 1909.

CHAPTER 389.

AN ACT to amend section 1251 of the statutes, relating to the collection of highway taxes.

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

Section 1. Section 1251 of the statutes is amended to read: Section 1251. 1. If any person assessed for highway taxes in towns in which such taxes are payable in labor shall neglect to appear and work on the highway at the time and place specified in the notice required to be given by the superintendent, unless satisfactory cause shall appear to such superintendent for such neglect, he shall not thereafter be entitled to pay his highway tax assessed for that year or any part thereof in labor, but shall be thereafter liable to pay the same in money.

2. When any person or persons shall be liable to pay his or their highway taxes in money as provided in this section the town board may direct the superintendent of the highway district to employ some other competent person or persons to work upon the highway under the direction of the superintendent. The superintendent shall furnish each of the persons so employed with a certificate showing the amount due him for services which

shall be audited and paid the same as other claims against towns are audited and paid. The amount of money which may be so expended upon the highways in any one year shall not exceed the amount of highway taxes liable to be paid in money in that year.

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

Approved June 12, 1909.

No. 122, A.]

[Published June 15, 1909.

CHAPTER 390.

AN ACT to amend subsection *3 of section 1946n of the statutes, relating to collection of special fire marshal tax upon fire insurance companies.

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

SECTION 1. Subsection 3 of section 1946n of the statutes is amended to read: *3. For the purpose of maintaining the department of state fire marshal and paying all the expenses incident thereto, every fire insurance company doing business in the state of Wisconsin, except town mutual insurance companies heretofore or hereafter organized under the provisious of section 1927, statutes of 1898, and the acts amendatory thereof, shall pay to the * * * commissioner of insurance within thirty days after the passage and publication of this act and on or before the first day of February, annually thereafter in addition to the taxes now required by law to be paid by such company, * * * three-eighths of one per cent on the gross premium and assessment receipts of such companies on all business done in Wisconsin in the year next preceding, as shown by their annual statements under oath to the insurance department. The commissioner of insurance shall pay over the moneys thus collected to the state treasurer. The money so received into the treasury shall be set aside as a special fund for the maintenance of such office of state fire marshal and the expenses incident thereto. The state shall not be liable in any manner for the salary of sa'd fire marshal, his deputies, clerks. assistants, employes or for the maintenance of the office of fire marshal or any expenses incident thereto, and the same shall be payable only from the special fund provided for in this subsection.

^{*} This subs. also amended by ch. 211, 1909.