No. 579, A.]

[Published June 22, 1915.

## CHAPTER 271.

AN ACT to amend subsection 1 of section 710 and section 1087m-23 of the statutes, relating to the bond of county treasurers and to the distribution and delinquent return of income taxes.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

Subsection 1 of section 710 and section 1087m— 23 of the statutes are amended to read: (Section 710) The bond of the county treasurer shall be in a sum to be fixed at not less than twice the amount of all taxes directed by the county board to be levied and received by the treasurer during the ensuing year and have three or more sureties, except said bond be furnished by a surety company, in which case the amount thereof shall be fixed at not less than the amount directed, by the county board, and to be conditioned in substance as follows: Whereas, the above bounden .... was elected to the office of county treasurer of the county of ...., on the .... day of ...., now, therefore, the condition of the above obligation is such, that if the said .... and his deputy, and all persons employed in his office shall faithfully execute the duties of said office, and if the said .... shall pay according to law all money that shall come to his hands as treasurer, including all drainage funds and delinquent income taxes, and shall render a just and true account thereof whenever required by the county board or by any provision of law, and shall deliver to his successor in office or to any other person authorized by law to receive the same, all moneys, books, papers and other things appertaining or belonging to said office, then the above obligation shall be void; otherwise to be and remain in full force.

Section 1087m-23. • • • All income taxes collected in cash over and above the personal property offset authorized by section 1087m-26 of the statutes shall be divided as follows, to wit: ten per cent to the state, twenty per cent to the county, and seventy per cent to the town, city or village in which the tax was assessed, levied and collected, which shall be remitted and accounted for in the same manner as the state and county taxes collected from property are remitted and paid, except that income taxes returned delinquent shall not be charged to the county nor credited to the town, city or village returning the same. The county treasurer shall account for and pay ten per 18—L.

cent of all delinquent taxes thereafter collected by him to the state treasurer, and seventy per cent thereof to the several town, city and village treasurers entitled thereto quarterly thereafter.

SECTION 2. This act shall take effect and be in force from and after its passage and publication and shall apply to all settlements for income taxes heretofore made in compliance therewith.

Approved June 18, 1915.

No. 606, A.]

[Published June 22, 1915.

## CHAPTER 272.

AN ACT to amend section 1636—241 of the statutes, relating to the athletic commission.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

Section 1. Section 1636—241 of the statutes is amended to read: Section 1636—241. 1. There is hereby created a board, which shall be known as the "State Athletic Commission of Wisconsin." Within thirty days after the passage and publication of this act, the governor shall appoint a member who shall serve for two years, another who shall serve for three years and another who shall serve for four years. Thereafter each member shall be appointed for a term of five years. Vacancies shall be filled in the same manner for unexpired terms. Two members of the commission, with the secretary, shall constitute a quorum for the exercise of the powers or authority conferred upon it, and in case of a yacancy, the remaining members of the commission, unless such vacancy is filled.

- 2. The commission shall maintain a general office for the transaction of its business at such place as the commission may designate. The commission may hold meetings at any place other than the place in which the general office is located, when the convenience of the parties so requires. The members of the commission shall elect one of their number chairman of the commission, shall adopt a scal for the commission and make such rules and regulations for the administration of their office, not inconsistent herewith, as they may deem expedient, and may from time to time amend or abrogate the same.
- (a) The commission shall appoint, and \* \* may remove, a secretary to the commission, whose duty it shall be to keep a full and true record of all \* \* the proceedings, of the commission preserve at its general office all its books, documents and papers, prepare for service such notices and other