

village making a satisfactory showing to the common council, town or village board, of such fact, within one year after the payment of the income tax; provided, however, that no town or village board or common council shall refund any such moneys without the written approval of the assessor of incomes who made the assessment, or of the tax commission in the case of assessments made by it, specifying the defect in the assessment of tax proceeding; and if any portion of such taxes so refunded shall be properly chargeable to the county and state, they shall be so charged, and such town, city or village shall be credited by the county treasurer on the settlement with the proper treasurer for the taxes of the ensuing year, with the whole amount of such state and county taxes so paid into the county treasury; and the county treasurer shall also be allowed by the state treasurer the amount of said taxes so illegally collected and paid in his settlement with the state treasurer, next after the payment of such claim.

SECTION 2. This act shall take effect and be in force from and after its passage and publication, and shall be applicable to all taxes assessed during the year 1914.

Approved July 8, 1915.

No. 568, S.]

[Published July 13, 1915.

### CHAPTER 394.

AN ACT to repeal section 1636—204, subsection 1 of section 1636—207 and section 1636—211 and to create section 1636—204, subsection 1 of section 1636—207, and sections 1636—211 and 1636—212 of the statutes, relating to certified public accountants and providing penalties.

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

SECTION 1. Section 1636—204, subsection 1 of section 1636—207 and section 1636—211 of the statutes, are repealed.

SECTION 2. There are added to the statutes three new sections and one new subsection to be numbered and to read: Section 1636—204. The state board of accountancy may, in its discretion, waive the examination of, and issue a certificate to any person possessing the qualifications mentioned in subsection 1 of section 1636—203, who

(a) is the holder of a certificate to practice as a certified public accountant issued under the laws of any other state, provided such certificate was issued upon due examination, and provided that the requirements of the law of such state are, in the

opinion of the board, equivalent to the requirements of the law of this state;

(b) is the holder of a certificate or license to practice as a public accountant issued in any foreign country, provided such certificate was issued upon due examination, and provided that the requirements regulating the issuance of such certificate are, in the opinion of the board, equivalent to the requirements of the law of this state;

(c) shall have had more than three years' experience as a public accountant and who either shall have been a resident of this state for at least one year prior to the passage of this act, or who, individually or as a member of a partnership or as an executive officer of a corporation, shall have maintained in this state an office for the regular transaction of business as a public accountant for not less than one year prior to the passage of this act. The provisions of this subdivision shall apply only to such persons as shall have applied in writing within six months after the appointment of the first board, as provided in section 1636—204 as enacted by the legislature of 1913.

(Section 1636—207. 1.) Any person making an application for examination or certificate shall accompany such application with a United States money order or a certified check endorsed to the treasurer of the state of Wisconsin in the sum of twenty-five dollars for application filed under section 1636—203 or under subdivision (a) of section 1636—204 and in the sum of fifty dollars for application filed under subdivision (b) or (c) of section 1636—204. Should such application be rejected by the state board of accountancy, such check or money order shall be returned to the applicant but immediately upon approval of the application such check or money order shall be deposited in the treasury of the state, in the manner provided by law, and shall be added to the general fund.

Section 1636—211. 1. Whenever any person shall, as a certified public accountant, sign or certify any report, schedule, or statement relative to the affairs of any corporation, association, firm, or copartnership, in which such person is financially interested, or by which such person is regularly engaged as an officer or employe, such signature or certification shall be accompanied by a specific statement setting forth the fact that such person is financially interested in, or is an officer or regular employe of such corporation, association, firm, or copartnership. If such person is both financially interested and an officer or regular employe, the statement shall cover both such financial interest and employment.

2. The board may make and enforce all necessary rules and regulations relative to the foregoing provisions and may determine upon the particular phraseology necessary to carry into effect the provisions thereof.

3. Any person who shall violate the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not less than fifty dollars nor more than two hundred dollars.

Section 1636—212. It shall be the duty of the respective district attorneys to prosecute all violations of the provisions of sections 1636—202 to 1636—211, inclusive.

SECTION 3. This act shall take effect upon passage and publication.

Approved July 8, 1915.

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No. 598, S.]

[Published July 13, 1915.

### CHAPTER 395.

AN ACT to repeal chapter 96, laws of 1915, and making an appropriation for the camp for tubercular patients established under the provisions of section 1421—30 of the statutes.

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

SECTION 1. There is appropriated eight thousand dollars, payable from any moneys in the general fund not otherwise appropriated, to the board of control for equipment and operating expenses and for the payment of indebtedness incurred prior to the publication of this act on account of the camp for tubercular patients established under the provisions of section 1421—30 of the statutes.

SECTION 2. Chapter 96, laws of 1915, is repealed.

SECTION 3. This act shall take effect upon passage and publication.

Approved July 8, 1915.

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No. 127, A.]

[Published July 16, 1915.

### CHAPTER 396.

AN ACT to create section 2640a of the statutes, relating to service of process or notice in special proceedings by publication.

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

SECTION 1. There is added to the statutes a new section to read: Section 2640a. No order for the service by publication