Section 2. This act shall take effect upon passage and publication.

Approved May 4, 1917.

No. 324, S.]

[Published May 8, 1917.

## CHAPTER 173

AN ACT to amend subdivision (3) of section 1240 of the statutes, relating to highway taxes.

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

Section 1. Subdivision (3) of section 1240 of the statutes is amended to read: (Section 1240) (3) In lieu of such lists the supervisors of every town required by law to collect its highway taxes in money shall levy such taxes for the current year and certify the amount thereof to the town clerk who shall apportion and enter them in the next town tax roll for collection as directed by section 1252 (1911). Provided, that in towns having income taxes in its treasury, the supervisors may expend the same for highway purposes, regardless of the foregoing limitation.

SECTION 2. This act shall take effect upon passage and publication.

Approved May 4, 1917.

No. 163, A.]

[Published May 11, 1917.

## CHAPTER 174

AN ACT to amend subsections 1 and 2 of section 1317m—12 and subsections 1 and 2 of section 1317m—13 of the statutes, relating to county and town bonds for highway improvement; and to validate bonds heretofore authorized.

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

Section 1. Subsections 1 and 2 of section 1317m—12 and subsections 1 and 2 of section 1317m—13 of the statutes are amended to read: (Section 1317m—12) 1. Any county, if its board shall so determine, may raise money for original improvement of any portions of the system of prospective state highways by issuing nontaxable semiannual interest payment coupon bonds bearing interest at a rate not exceeding five per cent per annum, running not more than ten years, and not exceeding with all other county indebtedness, the constitutional limit, the money to be expended in the respective towns in proportions determined by the county board. Such bonds are not to be sold at less than par. • • • Bonds are to be in the form approved

by the state highway commission, printed from the plates provided for bonds of like character and the blanks ready for signing shall be furnished by said commission at cost and paid for out of the county road and bridge fund.

2. Bonds issued under this section shall be divided as to denominations and due dates as determined by the county board, and the resolution authorizing the issuance shall specify the amount of the issue, the denomination thereof, the time and place of payment of principal and interest and the manner in which the same shall be negotiated, and shall also provide for a direct annual tax sufficient to pay the interest as it falls due and the principal within the time fixed therefor. The bonds shall be signed by the chairman of the county board and the county clerk in their official capacities and be sealed with the county seal. Provided, however, the issuance of such bonds may be conditioned upon the money for the interest thereon being privately contributed and deposited in the county treasury before the bonds are negotiated, in which case, the levy of taxes therefor may be suspended until \* \* \* necessary therefor. Such deposit shall be deemed sufficient if in an amount actually invested to the satisfaction of the county treasurer and the securities deposited in the county treasury to seasonably produce the money to pay such interest, and this shall apply to bonds heretofore issued, or voted to be issued on substantially such plan.

(Section 1317m-13) 1. Any town, if the electors thereof shall so determine by a majority vote of the electors at a regular town meeting, or a special meeting duly called therefor, may raise money for original improvement of any portions of the system of prospective state highways, by issuing town semiannual interest payment coupon bonds bearing interest at a rate not exceeding five per cent per annum, running not more than ten years and not exceeding with all other town indebtedness the constitutional limit; such bonds not to be sold at less than par. Provided that the money obtained shall be promptly deposited with the county treasurer of the county to the credit of the highway fund to be expended in such town in the construction of the particular road or roads designated in the ordinance or resolution authorizing the issuance of said Such bonds shall be in the form approved by the state highway commission, printed \* \* from the plates provided for bonds of like character, and the blanks therefor ready for signing shall be furnished by said commission at cost and paid for out of the general fund of the town.

2. Bonds issued under this section shall be divided as to de-

nominations and due dates \* \* as determined by the electors, and the resolution authorizing the same shall specify the total amount of the issue, the amount of the proceeds to be expended on each particular road, the time of payment of principal and interest, the place thereof, which shall be at the office of the county treasurer of the county within which the town is located, and the money shall be returned thereto by the town treasurer out of the town levy in time to promptly make such payment, and the manner in which the bonds shall be negotiated; and the resolution or ordinance shall also provide for a direct annual tax sufficient to pay the interest as the same falls due and to pay the principal within the time fixed therefor. All bonds shall be signed by the chairman of the town and the town clerk in their official capacities. Provided, however, that the issue of said bonds may be conditioned upon money being privately contributed by those deeming themselves especially interested in the making of said improvement sufficient to pay the interest thereon from time to time until they fall due, being deposited in the county treasury to the credit of the town highway bonds, in which case, levy of town taxes therefor may be suspended until there shall be necessity therefor. aforesaid shall be sufficient, if in an amount actually invested to the satisfaction of the county treasurer, to seasonably produce the money necessary to pay such interest, and this shall apply to bonds heretofore issued or voted to be issued upon substantially such plan.

Section 2. All bonds heretofore authorized to be issued by any county under section 1317m—12 or by any town under section 1317m—13 of the statutes, and in the authorization of which all provisions of law relating thereto were fully complied with, except those provisions requiring that such bonds shall be divided as to denominations and due dates so that bonds—equal in amount shall be payable each year, are hereby validated and declared to be binding to the same extent as though such provisions were fully complied with.

Section 3. In all cases where the electors of any town have at any meeting in attempted compliance with section 1317m—13 of the statutes, by a majority viva voce vote passed a resolution or resolutions authorizing and providing for original or supplemental, or original and supplemental issues of town bonds, and the levy of taxes for the payment of interest and principal of such bonds, and such resolution or resolutions did or did not contain a proviso that the same should not go into effect or be in force unless and until the county should appropriate funds to-

ward the cost of constructing the improvements for which such town bonds were authorized, such proceedings and resolution or resolutions are hereby validated, and the proper officials of such town are hereby authorized to issue the original or supplemental, or original and supplemental town bonds, as provided in and by such proceedings and resolution or resolutions.

Section 4. This act shall take effect upon passage and publication.

Approved May 9, 1917.

No. 444, S.]

[Published May 11, 1917.

## CHAPTER 175

AN ACT to repeal sections 1312, 1313, 1314, 1315, 1316 and 1317 of the statutes, relating to state roads; to create seven new sections of the statutes to be numbered 1312, 1312a, 1313, 1314, 1315, 1316, and 1317, and to create subsections (4) and (5) of section 20.49; and to amend subsections 5 and 6 of section 1636—47, subsection 5 of section 1636—48, subsection (3) of section 20.04, and subsection (2) of section 20.49, of the statutes, relating to automobile license fees and their distribution to state and counties, creating a state trunk highway system, providing for federal, state, and county cooperation in the construction and maintenance thereof, and making an appropriation.

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

Section 1. Sections 1312, 1313, 1314, 1315, 1316, and 1317, of the statutes, are repealed.

Section 2. Seven new sections are added to the statutes and two new subsections are added to section 20.49 of the statutes to read:

Section 1312. 1. The legislature of the state of Wisconsin hereby assents to the provisions of the Act of Congress, approved July eleventh, nineteen hundred and sixteen, entitled "An Act to provide that the United States shall aid the States in the construction of rural post roads, and for other purposes," thirty-ninth U. S. Statutes at Large, page three hundred and fifty-five. The Wisconsin Highway Commission is hereby authorized to enter into all contracts and agreements with the United States Government relating to the construction and maintenance of rural post roads under the provisions of the said Act of Congress, to submit such scheme or program of construction and maintenance as may be required by the Secretary of Agriculture and to do all other things necessary fully to carry out the coopera-