

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

Approved July 12, 1917.

No. 139, A.]

[Published July 14, 1917.

### CHAPTER 639

AN ACT to amend section 51.331 of the statutes, relating to reciprocal provisions affecting taxes, fees, or licenses of insurance corporations.

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

SECTION 1. Section 51.331 of the statutes is amended to read: Section 51.331 When any insurance corporation or other insurer of this state shall be licensed to transact insurance in any other state, territory, or district of the United States, like insurance corporations or insurers from such other state, territory or district shall pay no other or greater taxes, fees, or licenses than are or would lawfully be imposed upon and collected from life insurance corporations or insurers of this state by such other state, territory or district; but the amount of such taxes or fees paid by insurance corporations or insurers subject to sections 51.32, 1972, 1926 and 1946n, shall not be less than the amount required and applied as provided in said sections. This section shall not apply to insurance corporations or other insurers of any foreign country.

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

Approved July 12, 1917.

No. 502, A.]

[Published July 14, 1917.

### CHAPTER 640

AN ACT to amend section 1265 of the statutes, relating to the laying out, widening, altering or discontinuing of highways.

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

SECTION 1. Section 1265 of the statutes is amended to read: Section 1265. When any six or more freeholders or applicants for a homestead under the laws of the United States, occupying the same, residing in any town, shall wish to have a highway laid out, widened, altered, or discontinued in such town, they may make application in writing to the supervisors of the town in which they reside, for that purpose; and the said supervisors

shall proceed to lay out, widen, alter, or discontinue such highway if in their own opinion the public good will thereby be promoted; provided, however, that no town board shall discontinue any state road without laying out and opening a town highway connecting the portions of such state road separated by such discontinuance of such state road, unless the portions of such state road so disconnected by such discontinuance are already connected with a highway in existence at the time of such discontinuance; and provided, further, that no town board shall have power or authority to alter, change, or discontinue any highway laid out by the county board or any highway or portion thereof which shall have been improved by the county board by the expenditure thereon of county money, nor to discontinue any highway or part thereof when such discontinuance will deprive the owner of any lands of access therefrom to a public highway. Provided, further, that this section shall not apply to that part of any state road in any town where an action or proceeding is now pending against the town where such road is situated, to compel the town to restore or repair such highway. When any highway is sought to be altered under the provisions of this section, and all of the abutting owners on the part of the highway so sought to be altered desire such alteration, and the board of supervisors is of the opinion that the public will not be materially affected by such alteration, such board may make the same and may take into consideration donations of money, land, or services by such abutting owners for the making of such alterations. *When the laying out of a highway would require the construction of a bridge costing more than three hundred dollars to make such proposed highway usable and reasonably safe for travel, the order of the town board laying out such highway shall not be effective unless approved by the electors of the town. If a decision of the state highway commission showing the cost of any such bridge is obtained, such decision shall be conclusive as to whether or not the order of the town board requires the approval of the electors. Provided, however, that the provisions of this act shall not affect any bridge or bridges to be erected or repaired on any highway heretofore laid out and opened.*

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

Approved July 12, 1917.