

No. 312, S.]

[Published May 5, 1919.]

CHAPTER 143.

AN ACT to amend section 1087m—26 of the statutes, relating to offset of personal property taxes against income taxes.

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

SECTION 1. Section 1087m—26 of the statutes is amended to read: Section 1087m—26. Any person who shall have paid a tax assessed upon his personal property during any year shall be permitted to present the receipt therefor to the tax collector, together with any similar receipts for personal property taxes paid by members of his family whose incomes have been assessed to him, and have the same accepted by the tax collector to their full amount in the payment of income taxes assessed against such person during said year; provided, that no receipt for taxes paid on the shares of stock in any state, national or mutual savings bank or trust company shall be allowed as an offset against any income tax within the meaning of this section. *If in any year a person failed or neglected, or shall in the future fail or neglect, to present his personal property tax receipt in payment of income tax, as provided by this section, and the council of the city or board of the town or village to which such taxes shall have been paid is satisfied that such person was entitled to such offset, and that by reason thereof, such person has paid to the town, city or village an amount in excess of that which he was legally obliged to pay, it may within two years after such payment remit such excess to such person without interest and charge the state and county for their respective proportions of such excess, as provided in section 1164.*

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

Approved May 2, 1919.

No. 388, S.]

[Published May 5, 1919.]

CHAPTER 144.

AN ACT relating to the continuation of the free employment offices by the Industrial Commission, and making an appropriation therefor.

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

SECTION 1. As an emergency matter the Industrial Commission is hereby authorized to continue and conduct until July 1,

1919, the free employment offices throughout the state that it may deem necessary to take care of the employment situation.

SECTION 2. For the purposes of carrying out this act an amount not to exceed twenty-two thousand dollars is hereby appropriated to the Industrial Commission; said appropriation to be available for salaries and expenses incurred on and after April 1, 1919.

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

Approved May 2, 1919.

No. 352, S.]

[Published May 12, 1919.

CHAPTER 145.

AN ACT to create subsection (10) of section 20.20 of the statutes, relating to a roadway in Devils Lake Park, and making an appropriation.

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

SECTION 1. There is added to section 20.20 of the statutes a new subsection to be numbered and to read: (20.20) (10) Not to exceed twenty thousand dollars, for the purpose of grading, draining, and preparing a roadway in Devils Lake Park, in Sauk county, on a location satisfactory to the state highway commission and to the state conservation commission.

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

Approved May 9, 1919.

No. 9, S.]

[Published May 15, 1919.

CHAPTER 146.

AN ACT to renumber and amend sections 4442^m and 4442ⁿ of the statutes, relating to the protection of Indian remains, monuments and places upon the public lands; and to amend section 4442^o of the statutes, prescribing penalties for the violation of section 4442^m.

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

SECTION 1. Section 4442^m of the statutes is renumbered to be subsection (4) of section 26.03 and is amended to read:

(26.03) (4) DESTRUCTION OF INDIAN MOUNDS.

* * * It * * * is unlawful except as * * * provided in subsection (5) to destroy, deface, mutilate, injure, or