

No. 66, A.]

[Published June 7, 1919.

CHAPTER 275.

AN ACT to amend subdivision (c) of section 1087m—3 and subdivision (b) of section 1087m—4 of the statutes, relating to income taxation.

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

SECTION 1. Subdivision (c) of section 1087m—3 and subdivision (b) of section 1087m—4 of the statutes are amended to read: (Section 1087m—3) (c) Losses actually sustained within the year and not compensated for by insurance or otherwise, *provided that no loss resulting from the operation of business or the ownership of property may be allowed as a deduction, unless the income which might be derived from such business or property would be subject to taxation under this act.*

(Section 1087m—4) (b) Losses during the year and not compensated for by insurance or otherwise, *provided that no loss resulting from the operation of business or the ownership of property may be allowed as a deduction unless the income which might be derived from such business or property would be subject to taxation under this act.*

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

Approved June 4, 1919.

No. 81, A.]

[Published June 7, 1919

CHAPTER 276.

AN ACT to repeal subsection (3) of section 40.04 and section 672; to amend subsection (3) of section 40.15 and section 944 of the statutes, relating to apportionment of debts and liabilities of school districts, towns, villages, cities and counties.

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

SECTION 1. Subsection (3) of section 40.04 and section 672 of the statutes are repealed:

SECTION 2. Subsection (3) of section 40.15 and section 944 of the statutes are amended to read: (40.15) (3) When a consolidated rural school district shall be lawfully organized, the school districts out of which it shall have been formed shall cease to exist as school districts or bodies corporate, and the title to all property and assets of every nature of the several school

districts out of which it was organized, shall thereupon become vested in the consolidated rural school district, and all valid subsisting claims and obligations against and contracts of the said several school districts shall continue to be valid claims and obligations against * * * *such consolidated district.* All claims and obligations arising after the formation of a consolidated school district shall be against the consolidated school district. The consolidated rural school district shall maintain and conduct the schools theretofore maintained and conducted by the several districts until such time as the consolidated rural school district shall have purchased or erected and equipped a building in which school can be conducted.

Section 944. 1. Whenever any municipality shall incur any indebtedness by the issue of bonds or municipal obligations all the territory embraced within its limits shall remain liable to the payment thereof until such bonds or obligations are fully paid. * * *

(2) If any such territory shall be set off or taken therefrom after such indebtedness is incurred, * * * *the authority making the division shall * * * apportion to * * * the municipality to which such detached territory is attached or of which it becomes a part a pro rata portion of the amount of * * * such indebtedness together with all other indebtedness, in the ratio which the taxable property in such detached territory bears to the taxable property remaining liable to such * * * total indebtedness in such municipality, according to the * * * assessed valuation made last prior to such detachment, * * * and such municipality to which such territory is attached or of which it becomes a part shall annually cause * * * to be levied upon and collected from the taxable property of such * * * municipality the amount of tax necessary to be raised in such year for payment of principal and interest, in addition to all other taxes imposed for such year, to be strictly applied to such purpose, * * * and shall direct the time and manner in which both principal and interest shall be paid.*

(3) The territory detached from any municipality shall also receive from the portion thereof remaining its just share of the credits of the municipality and shall be liable to such portion for the excess of such share of the municipal property as is situated within it. Such credits and the value of such property shall be apportioned by ascertaining what ratio the portion detached bears to the territory from which the same has been detached, and the last prior equalized assessment shall be the basis for determining the same. The word "municipality" as

used in this section shall be construed to include counties, towns and school districts equally with villages and cities; and the words "municipal obligations" shall be construed to include all forms of indebtedness.

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

Approved June 4, 1919.

No. 156, A.]

[Published June 7, 1919.

CHAPTER 277.

AN ACT to create sections 4854—1 to 4854—5, inclusive, of the statutes, in a new chapter to be numbered 198a, relating to the extradition of persons of unsound mind, and to make uniform the laws of the states which enact the same.

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

SECTION 1. Five new sections are added to the statutes in a new chapter to be numbered 198a to read: Section 4854—1. The terms "flight" and "fled" as used in this chapter, shall be construed to mean any voluntary or involuntary departure from the jurisdiction of the court where the proceedings hereinafter mentioned may have been instituted and are still pending with the effect of avoiding, impeding or delaying the action of the court in which such proceedings may have been instituted or be pending, or any such departure from the state where the person demanded then was, if he then was under detention by law as a person of unsound mind and subject to detention. The word "state" wherever used in this chapter shall include states, territories, districts and insular and other possessions of the United States. As applied to a request to return any person within the purview of this chapter to or from the District of Columbia, the words, "executive authority," "governor" and "chief magistrate," respectively, shall include a justice of the supreme court of the District of Columbia and other authority.

Section 4854—2. A person alleged to be of unsound mind found in this state, who has fled from another state, in which at the time of his flight:

- (a) he was under detention by law in a hospital, asylum or other institution for the insane as a person of unsound mind; or
- (b) he had been theretofore determined by legal proceedings to be of unsound mind, the finding being unreversed