

No. 159, A.]

[Published June 11, 1919.

CHAPTER 306.

AN ACT to amend subsection (6) of section 1087m—22 of the statutes, relating to the taxation of incomes.

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

SECTION 1. Subsection (6) of section 1087m—22 of the statutes is amended to read: (Section 1087m—22) (6) Whenever any city, town or village shall have collected an income tax that under the income tax law ought not to have been collected by such city, town or village, but by the provisions of the income tax law should have been collected by another town, city or village, such * * * tax shall be paid to * * * the town, city or village * * * entitled * * * thereto; * * * provided, however, that no such payment shall be made except on 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 * * * or tax proceeding; and *provided further that a claim for such tax shall have been made within one year after the collection of the tax.* 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 upon passage and publication.

Approved June 7, 1919.

No. 193, S.]

[Published June 11, 1919.

CHAPTER 307.

AN ACT to reimburse school district No. 1, Town of Eaton, Brown County, for money withheld under the provisions of paragraph (f) of subsection (5) of section 20.24 of the statutes, and making an appropriation.

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

SECTION 1. Upon making compliance with the provisions of subsection (21) of section 40.09 of the statutes, and complying

with the orders of the state superintendent of public instruction issued thereunder, and when the said state superintendent of public instruction is satisfied with such compliance, he is authorized and empowered to certify to the secretary of state the sum of seven hundred fifty-four dollars ninety-two cents to be paid from the common school fund income, to the treasurer of school district No. 1, Town of Eaton, Brown County, Wisconsin, being the amount of money withheld from said district because it failed to comply with the provisions of subsection (21) of section 40.09; and said sum of seven hundred fifty-four dollars ninety-two cents is hereby appropriated from the common school fund income to said school district treasurer to be paid upon such certification; provided that this appropriation shall not be available unless such compliance shall have been completed and such certificate made on or before December 31, 1919.

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

Approved June 7, 1919.

No. 231, S.]

[Published June 11, 1919.

CHAPTER 308.

AN ACT to amend subsection (5) of section 573f of the statutes, relating to state aid for dependent children.

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

SECTION 1. Subsection (5) of section 573f of the statutes, is amended to read: (Section 573f) (5) Aid for dependent children shall only be granted upon the following conditions: There must be one or more children living with or dependent upon the mother or grandparents or person having the care and custody of such children, one or more of whom shall be under the age of fourteen or between the ages of fourteen and sixteen and unable to secure a permit to work; the mother or grandparent or such other person must have resided * * * in the county in which application is made for aid *for at least one year* * * * prior to the date of such application * * * the mother must be *without a husband* * * * or the wife of a husband who is incapacitated for gainful work by permanent mental or physical disability, or of a husband who has been sentenced to a penal institution for one year or more, or of a husband who has continuously deserted her for six months or more during which time all provisions of law have been used to enforce support and none has been obtained, or such mother must be divorced from her husband and must show that she has used all