

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

Approved June 27, 1919.

No. 492, S.]

[Published July 5, 1919.

CHAPTER 461.

AN ACT to amend subsection 2 of section 1087m—5 of the statutes, relating to exemptions from taxation under the income tax.

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

SECTION 1. Subsection 2 of section 1087m—5 of the statutes is amended to read: (Section 1087m—5) 2. Income of state banks, national banks, mutual savings banks, trust companies, *mutual loan corporations* and building and loan associations and of all religious, scientific, educational, benevolent or other corporations or associations of individuals not organized or conducted for pecuniary profit.

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

Approved June 26, 1919.

No. 85, A.]

[Published July 5, 1919.

CHAPTER 462.

AN ACT to amend subsection (1) of section 51.08 and subsection (1) of section 51.24 of the statutes, relating to maintenance charges of inmates in institutions for the insane.

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

SECTION 1. Subsection (1) of section 51.08 and subsection (1) of section 51.24 of the statutes are amended to read: (51.08) (1) The expense of the maintenance, care, and treatment of each inmate in any state or county hospital or asylum for the insane shall be computed at the rate of * * * *four dollars and twenty-four cents* per week. For each such inmate maintained at public charge elsewhere than in the county of his residence the whole rate shall be chargeable to the state and one-half thereof chargeable over by the state against the county, if any, of which such inmate is a resident. For all other such inmates maintained at public charge one-half of said rate shall be chargeable to the state and one-half to the county of which such inmate is a resident. All such charges shall be adjusted as provided in section 46.10.