No. 621, A.]

[Published July 11, 1919.

## CHAPTER 514.

AN ACT to provide for the creation of a commission in cities of the first class, to be known as the "pension laws commission," and defining the powers and duties of such commission.

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

SECTION 1. There shall be in every city of the first class a commission to be known as the "pension laws commission," to consist of five members. No salary or other compensation for service shall be paid to any member of such commission. Three members of the commission shall constitute a quorum necessary for the transaction of business. It shall be the duty of the mayor of such city on or before the second Monday in July to appoint five members of said commission, not more than two of whom shall at any time belong to the same political party, which appointment shall be subject to the approval of the common council, and the said commissioners shall hold office for two years.

Section 2. It shall be the duty of said commission to investigate the operation of all pension laws heretofore enacted in such cities of the first class; to gather together all available information as to the present and probable future cost of maintaining the funds created by said laws and to collect all available information in regard to the operation of similar laws in other states and countries. The commission shall report the results of its investigations, together with any recommendations it may see fit to make, to the mayor and the common council of such city not later than December 1, 1920.

Section 3. The commission shall have power to call upon the insurance department of this state and other departments of this state for such assistance as it may require, and to employ an actuary and other necessary employes, whose salary shall be fixed by the common council as other salaries are fixed. It shall also have power to examine the books of all present public pension funds now existing by law in such city, to compel the production of all books and papers belonging to any of said funds, to administer oaths and to take the testimony of all witnesses necessary for the purpose of this act.

SECTION 4. The expense of said commission shall be paid out of the funds, in such amounts as the common council shall appropriate for that purpose, out of the contingent fund of the common council.

Section 5. This act shall take effect upon passage and publication.

Approved July 8, 1919.

No. 88, S.]

[Published July 12, 1919.

## CHAPTER 515.

AN ACT to amend subsections 3 and 4 of section 1211—40, the first paragraph and subsections 6 and 14 of section 1211—41, section 1211—42, and paragraphs (a) and (b) of section 1211—43; to repeal subsection 3 of section 1211—44; and to create subsections 3 and 4 of section 1211—44 and section 1211—465 of the statutes, relating to the assessment and taxation of sleeping car, express, freight line, and equipment companies.

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

Section 1. Subsections 3 and 4 of section 1211—40, the first paragraph and subsections 6 and 14 of section 1211—41, section 1211—42 and paragraphs (a) and (b) of section 1211—43 are amended to read: (Section 1211—40) 3. When his, their or its \* \* business is furnishing or leasing any kind of railroad cars as a common carrier, except dining, buffet, chair, parlor, palace or sleeping cars to be used on, or in the operation of the line of any railroad company wholly or partly within this state, not being the owner or lessee of such railroad, and when owning and operating or operating any railroad freight, refrigerator or tank cars on railway lines in this state for the transportation of his or its goods, wares, merchandise or products, shall be deemed and held to be freight-line company; and,

4. When his, their or its \* \* business is furnishing or leasing any kind of railroad cars to common carriers or shippers, except sleeping cars, to be used on, or in the operation of the line of any railroad company wholly or partly within this state, not being the owner or lessee of such railroad, shall be deemed an equipment company.

(Section 1211—41) (First paragraph) Every company defined by section 1211—40 shall annually \* \* at such time, in such form and covering such period as the tax commission shall prescribe make and file with \* \* it a statement \* \* verified by the oath of the person, agent or officer making the same, setting forth the facts \* \* called for so far as any of them are applicable to the company making such report. \* \* Such report shall contain: