twenty-five dollars an acre, and erect on such site, and equip, such buildings as it deems proper for the purposes of said institution.

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

Approved July 7, 1921.

No. 566, S.]

[Published July 13, 1921.

## CHAPTER 508.

AN ACT to create section 1131—1 of the statutes, relating to the advertisement of real estate for sale for taxes.

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

SECTION 1. There is hereby added to the statutes a new section to read: Section 1131—1. If, in any notice heretofore posted or published, during the year 1921, or hereafter posted or published, the county treasurer, through error, fails to comply with the provisions of section 1130 of the statutes, said notice may in such case be posted and published and the sale therein provided held at a time to be fixed by the county treasurer, not later than October 15th, of the year in which said error shall have occurred, with like effect as if the provisions of said section had originally been complied with.

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

Approved July 7, 1921.

No. 574, S.]

[Published July 13, 1921.

## CHAPTER 509.

- AN ACT to amend section 17 of chapter 244 of the laws of 1921, relating to the creation of a municipal court in the county of Fond du Lac, except the city and town of Ripon.
- The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 17 of chapter 244 of the laws of 1921 is amended to read: (Chapter 244, laws 1921.) Section 17. The municipal court shall have exclusive original jurisdiction to hear, try and determine all criminal actions and misdemeanors arising in the city of Fond du Lac, the punishment of which does not exceed six months' imprisonment in the county jail or a fine of one hundred dollars, or both said fine and imprisonment, and shall have concurrent jurisdiction with the justices of the peace and other magistrates throughout the county, except in the city of Fond du Lac. Said court shall also have jurisdiction in bastardy examinations and in proceedings for contempt. Costs in all criminal actions, preliminary examinations and bastardy proceedings shall, in addition to all disbursements as herein defined for civil actions, include the sum of four dollars as court costs.

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

Approved July 7, 1921.

No. 575, S.]

[Published July 13, 1921.

## CHAPTER 510.

AN ACT to amend section 1211-37 of the statutes, relating to taxation of insurance companies.

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

Section 1211-37 is amended to read: Section Section 1. 1211-37. When any insurance corporation or other insurer of this state shall be licensed to transact insurance in any other state, territory, or district of the United States, like insurance corporations or insurers from such other state, territory or district shall pay no other or greater taxes, fees, or licenses than are or would lawfully be imposed upon and collected from like insurance corporations or insurers of this state by such other state, territory or district; but the amount of such taxes or fees paid by insurance corporations or insurers subject to sections 1211-35, 1926. \* \* \* and 1972, shall not be less than the amount required and applied as provided in said sections, and the amount of such taxes paid by insurance corporations or insurers under the provisions of section 1211-31. (1) shall not be less than three-eighths of one per centum on the amount of the gross premiums received for direct insurance, less the deductions provided in section 1211-32, by such corporations or insurers during the preceding year in this state. This section shall not apply to insurance corporations or other insurers of any foreign country.

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

Approved July 7, 1921.