

No. 417, A.]

[Published June 4, 1925.

**CHAPTER 238.**

AN ACT to repeal subsections (3) to (7) of section 72.11 of the statutes, relating to the inheritance tax.

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

SECTION 1. Subsections (3) to (7) of section 72.11 of the statutes are repealed.

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

Approved June 2, 1925.

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No. 415, A.]

[Published June 4, 1925.

**CHAPTER 239.**

AN ACT to create subsection (5) of section 72.03 of the statutes, relating to the inheritance tax.

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

SECTION 1. A new subsection is added to section 72.03 of the statutes to read: (72.03) (5) No such tax, however, shall exceed fifteen per cent of the property transferred to any beneficiary.

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

Approved June 2, 1925.

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No. 245, A.]

[Published June 5, 1925.

**CHAPTER 240.**

AN ACT to amend paragraph (c) of subsection (2) of section 20.31 and subsection (1) of section 41.46 of the statutes, relating to county training schools for teachers, and making an appropriation.

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

SECTION 1. Paragraph (c) of subsection (2) of section 20.31 and subsection (1) of section 41.46 of the statutes are amended to read: (20.31) (2) (c) If it shall appear from such report that such training school has been maintained, pursuant to law, for a period of not less than nine months during the preceding school year, in a manner satisfactory to the state superintendent, he shall certify to the secretary of state, in favor of each such training school, an amount equal to the sum expended for \* \* \* *instruction, school supplies and operation* during the school year; but not to exceed \* \* \* *six thousand dollars* to any \* \* \* school employing two \* \* \* teachers, and not to exceed \* \* \* *eight thousand dollars* to any \* \* \* school employing three \* \* \* teachers, *and not to exceed ten thousand dollars to any school employing four or more teachers.* \* \* \* Any such training school maintained for more than nine months during the school year shall receive for such additional time an additional sum of money in the same proportion to the amount receivable for nine months as such additional time bears to nine months. *The number of teachers in each such school, the salaries paid to each teacher, and the qualifications for teachers shall be approved by the state superintendent.*

(41.46) (1) Whenever any person not residing in any training school district shall become a student in any training school, the board of such school is hereby empowered to charge a tuition fee for such person to be fixed by a majority of the members of said board at a regular meeting thereof, provided that such tuition fee shall not exceed \* \* \* *one dollar* \* \* \* per week for each nonresident pupil.

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

Approved June 3, 1925.