

No. 416, A.]

[Published June 6, 1925.]

CHAPTER 249.

AN ACT to create subsection (8) of section 72.04 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 72.04 of the statutes to read: (72.04) (8) Whenever a tax may be due from the estate, or the beneficiaries therein, of any resident or nonresident decedent, upon the transfer of any property, when the property or estate left by such decedent is partly within and partly without this state, or upon any stocks, bonds, mortgages or other securities representing property or estate partly within and partly without the state, any beneficiary of such estate shall be entitled to deduct only a proportion of his share of the debts, expenses of administration, and of his Wisconsin exemption, equal to the proportion which his interest in the property within the state or within its jurisdiction bears to his entire interest in such estate.

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

Approved June 4, 1925.

No. 401, A.]

[Published June 6, 1925.]

CHAPTER 250.

AN ACT to repeal subsection (9) and paragraph (b) of subsection (10) of section 6.23; to amend paragraph (a) of subsection (10) of section 6.23 and to create a new subsection numbered subsection (9) of section 6.23 and subsection (6) of section 6.42 of the statutes, relating to voting for presidential electors.

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

SECTION 1. Subsection (9) and paragraph (b) of subsection (10) of section 6.23 of the statutes are repealed.

SECTION 2. Paragraph (a) of subsection (10) of section 6.23 of the statutes is amended to read: (6.23) (10) (a) At the top of each presidential ballot shall be placed in letters of not