July 1, * * * 1925, one hundred thousand dollars and for the fiscal year beginning July 1, * * * 1926, one hundred thousand dollars, for the salaries and necessary traveling expenses of field accountants, their assistants, and others, in checking up and verifying state income tax returns.

SECTION 2. This act shall take effect July 1, 1925. Approved June 17, 1925.

No. 549, S.]

[Published June 18, 1925.

CHAPTER 334.

AN ACT to repeal subsection (1), paragraphs (e) and (g) of subsection (2), paragraph (b) of subsection (4), subsection (7), and subsection (8), all of section 20.40 of the statutes; paragraphs (d), (g), (k), (p), and (q) of subsection (1), and paragraphs (c) and (j) of subsection (3), all of section 20.41 of the statutes; to amend subsections (2), (3), (3a), (4), (5), and (6) of section 20.40 of the statutes; paragraphs (a), (ab), (c), (f) and (m) of subsection (1), paragraphs (a), (b), and (d) of subsection (2), paragraphs (b), (d), (e), (i), (m), (n), and (o) of subsection (3), subsection (7) and subsection (9), all of section 20.41 of the statutes; and to create paragraphs (ac), (c), (d), (g) and (n) of subsection (1), paragraphs (b) and (d) of subsection (2), paragraphs (b), (d), (e), (h), (i), (m), and (p) of subsection (3), paragraph (c) of subsection (4), subsection (9a), paragraph (b) of subsection (10), and subsection (11), all of section 20.40 of the statutes; paragraphs (ac), (d), (g), and (n) of subsection (1), paragraph (p) of subsection (3), and paragraph (b) of subsection (10), all of section 20.41 of the statutes, and making an appropriation to the University of Wisconsin.

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

SECTION 1. Subsection (1), paragraphs (e) and (g) of subsection (2), paragraph (b) of subsection (4), subsection (7), and subsection (8), all of section 20.40 of the statutes; paragraphs (d), (g), (k), (p), and (q) of subsection (1), and paragraphs (c) and (j) of subsection (3), all of section 20.41 of the statutes are repealed. SECTION 2. Subsection (2), (3), (3a), (4), (5), and (6) of section 20.40 of the statutes; paragraphs (a), (ab), (c), (f). and (m) of subsection (1), paragraphs (a), (b), and (d) of subsection (2), paragraphs (b), (d), (e), (i), (m), (n), and (o) of subsection (3), subsection (7), and subsection (9), all of section 20.41 of the statutes are amended to read: (20.40) * * (1) (f) On July 1, 1919, sixty-three thousand dollars, and on July 1, 1920, eighty-eight thousand five hundred dollars, to meet the appropriation made from the university fund income by paragraph (m) of subsection (1) of section 20.41.

* * * (1) (h) On June 1, 1920, a sum sufficient to meet the appropriation from the university fund income made by paragraph (f) of subsection (10) of section 20.41.

* * * (1) (i) On July 1, 1921, an amount not to exceed one hundred seventy-six thousand dollars, and on July 1, 1922, an amount not to exceed one hundred seventy thousand five hundred dollars, to meet the appropriation made by paragraph (f) of subsection (1) of section 20.41.

* * (2) (a) Annually, beginning July 1, * *
1925, two hundred thirty-five thousand dollars * * to meet the appropriations from the university fund income, made by paragraphs (a) * * of subsection (2) of section 20.41.
* * (2) (c) On July 1, 1923, one hundred and fifty thousand dollars to meet the appropriation from the university

fund income made by paragraph (e) of subsection (2) of section 20.41.

* * * (3) (a) Annually beginning * * July 1, * * * 1925, * * * twenty thousand dollars * * to meet the appropriations from the university fund income made by paragraph * * * (a), * * of subsection (3) of section 20.41.

* * * (3) * * * (o) Annually, beginning July 1, * * * 1925, * * * ten thousand dollars to meet the appropriation from the university fund income, made by paragraph (o) of subsection (3) of section 20.41.

* * * (3) * * * (n) On July 1, 1921, not to exceed four thousand seven hundred fifty dollars to meet the appropriation from the university fund income made by paragraph (n)of subsection (3) of section 20.41.

432

* * (4) (a) Annually, beginning July 1, * * * 1925, five thousand dollars, to meet the appropriation from the university fund income made by paragraph (a) of subsection (4) of section 20.41 * * *.

* * (7) On July 1, * * * 1925, * * eight hundred dollars, and on July 1, * * 1926, * * eight hundred dollars, to meet the appropriation from the university fund income made by subsection (7) of section 20.41.

(20.41) (1) (a) * * * Annually, beginning July 1, 1925, * two million eight hun-¥ dred thousand * * dollars. for operation. The regents of the university shall receive no compensation for services, but shall be paid their actual and necessary expenses incurred in going to, attending or returning from meetings of the board, or in the performance of any duty in pursuance of any direction of the board, and the board shall fix the salary or compensation of the president, professors, instructors, officers, employes, and all other appointees and subordinates of the board.

(1) (ab) Annually, beginning July 1, 1921, a sum sufficient to cover the cost of insurance and the cost of coal and other solid fuel purchased pursuant to section 34.02 of the statutes and freight charges thereon.

(1) (c) On * * * July 1, * * * 1925, one hundred fifty * * * thousand * * * dollars, and on July 1. * * * 1926, one hundred * * * fifty thousand * * * dollars, for property repairs and maintenance.

(1) (f) So much of the amounts severally specified as may be necessary for the construction and equipment of buildings, and permanent improvements, as follows: On July 1, 1921, ninety thousand dollars for *** *** *an addition to the* chemistry building *and equipment;* thirty-one thousand dollars for agricultural buildings, equipment and spur track; fifteen thousand dollars for boiler and equipment for dairy power house; *** *** and on July 1, 1922, sixteen thousand dollars for a barn for beef cattle; forty thousand dollars for an electric substation, *** *** equipment, and distributing system; *** *** and twenty-six thousand five hundred dollars for tunnels and equipment to connect the hospital and central heating station.

(1) (m) On July 1, 1919, sixty-three thousand dollars, in sums allotted as follows:

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434 LAWS OF WISCONSIN—CH. 334.

For remodeling and equipping music hall auditorium, twentyfive thousand dollars.

* * *

On July 1, 1920, eighty-eight thousand five hundred dollars, in sums allotted as follows:

. . .

For remodeling and equipping music hall auditorium, ten thousand dollars,

For Camp Randall improvements, five thousand dollars.

(2) (a) Annually, beginning July 1, • • 1925, two hundred thirty-five thousand dollars, for operation, and in addition thereto all moneys received by each and every person for or in behalf of the board of regents of the university, as university extension fees, including fees for correspondence study instruction, class instruction, lecture instruction, visual instruction materials, musical and dramatic materials, extension texts and bulletins, traveling instructors and extension teachers serving local continuation schools and other organizations, shall, unless otherwise provided by law, be paid within one week of receipt into the university fund income, and are appropriated therefrom, and added to this appropriation.

(2) (b) On July 1, * * 1925, * * ten thousand dollars, and on July 1, * * * 1926, * * ten thousand dollars, for the purchase of books, educational apparatus, furniture and furnishings, and other necessary equipment.

(2) (d) On July 1, * * * 1925, five thousand five hundred dollars, and on July 1, * * * 1926, five thousand five hundred dollars, for medical extension.

(3) (b) Annually, beginning July 1, * * 1925, forty
* * thousand dollars, for the dissemination of agricultural knowledge and traveling schools of agriculture, as provided in section 36.215.

(3) (d) For the branch agricultural experiment stations, established by the board of regents of the university, at Ashland Junction, Marshfield, and Spooner, to promote the agricultural development of the regions embraced in the respective soil types represented by these stations, the following several sums:

Annually, beginning * * * July 1, * * * 1925, * * * twenty-five thousand three hundred thirty dollars * * * for operation.

LAWS OF WISCONSIN-CH. 334.

On July 1, * * 1925, * * two thousand * * * two hundred fifty dollars, and on July 1, * * * 1926, * * two thousand * * * two hundred fifty dollars, for property repairs and maintenance.

On July 1, * * * 1925, two thousand four hundred twenty dollars and on July 1, * * * 1926, two thousand four hundred twenty dollars, for construction of necessary buildings and permanent improvements, except the purchase of land.

* * *

(3) (e) On July 1, • • 1925, • * seven thousand dollars, and • • on July 1, • • 1926, • • • ten thousand dollars, to be used by the board of regents, for developing, organizing, and supervising county agricultural representative work in the state, and to be applied toward the payment of the salaries and traveling expenses of county agricultural representatives, as authorized under section 59.87.

(3) (i) On July 1, * * * 1925, two thousand five hundred dollars, and on July 1, * * 1926, two thousand five hundred dollars, for the preparation, purchase, sale, and distribution of hog cholera serums, as provided in section 36.21 and for the investigation of swine diseases; and all moneys received under section 36.21 shall be paid, within one week after receipt, into the university fund income, and are appropriated therefrom and added to the appropriations for carrying out the provisions of said section.

(3) (m) For the branch agricultural experiment and demonstration station established by the board of regents of the university near Hancock in Waushara County, and for the establishment and conducting of experimental and demonstration work on peat soils in central Wisconsin, * * * five thousand dollars annually * * beginning July 1, * * * 1925, for the maintenance and operation of said station, and on July 1, 1923, the sum of five thousand dollars for the construction of new buildings on such station.

(3) (n) On July 1, 1921, not to exceed four thousand seven hundred fifty dollars to purchase the south half of the southeast quarter of the northeast quarter of section ten, the southeast quarter of the northwest quarter of section eleven and the

435

west half of the southwest quarter of the northeast quarter of section eleven, all in township number forty-seven, north range number five west, Bayfield county, Wisconsin, for the branch agricultural experiment station at Ashland Junction; or in lieu of the purchase of such land to purchase the south half of the southeast quarter of the northeast quarter of section ten, township forty-seven north, range five west, Bayfield county, Wisconsin, and to clear, tile drain, and prepare for use such last described tract, and such other lands as are now a part of said experiment station; or to use said appropriation for the clearing and improvement of any other lands now a part of the Ashland Junction branch experiment station.

(3) (o) * * * Annually, beginning July 1, * * * 1925, * * * ten thousand dollars, to carry out the provisions of subsections (3) and (4) of section 36.215 * * *.

(7) On July 1, * * 1925, * * * eight hundred dollars, and on July 1, * * 1926, * * * eight hundred dollars, for the upkeep of memorial park, to be expended under the direction of the Wisconsin memorial park commission.

(9) On July 1, * * * 1925, thirty thousand dollars, and on July 1, * * * 1926, * * * thirty thousand dollars. to encourage scientific investigation and productive scholarship as provided by section 36.0625.

SECTION 3. Paragraphs (ac), (c), (d), (g), and (n) of subsection (1), paragraphs (b) and (d) of subsection (2), paragraphs (b), (d), (e), (h), (i), (m), and (p) of subsection (3), paragraph (c) of subsection (4), subsection (9a), paragraph (b) of subsection (10), and subsection (11), all of section 20.40 of the statutes; paragraphs (ac), (d), (g), and (n) of subsection (1), paragraph (p) of subsection (3), and paragraph (b) of subsection (10), all of section 20.41 of the statutes are created to read:

(20.40) (1) (ac) On July 1, 1925, one hundred thousand dollars, and on July 1, 1926, one hundred forty-six thousand dollars, to be effective and available only upon the approval of the governor and the filing of such approval in writing with the secretary of state.

(1) (c) On July 1, 1925, one hundred seventy-five thousand dollars and on July 1, 1926, one hundred seventy-five thousand dollars, to meet the appropriation made by paragraph (c) of subsection (1) of section 20.41.

(1) (d) On July 1, 1925, one hundred fifty thousand dollars, and on July 1, 1926, one hundred fifty thousand dollars, to meet the appropriation made by paragraph (d) of subsection (1) of section 20.41.

(1) (g) On July 1, 1925, thirty-eight thousand five hundred dollars, to meet the appropriation made by paragraph (g) of subsection (1) of section 20.41.

(1) (n) On July 1, 1925, four hundred twenty-six thousand nine hundred fifty dollars, and on July 1, 1926, five hundred seventy-four thousand two hundred dollars, to meet the appropriation made by paragraph (n) of subsection (1) of section 20.41.

On July 1, 1927, five hundred fifty thousand dollars to meet the appropriation made by the last clause in paragraph (n) of subsection (1) of section 20.41. This appropriation shall be available prior to July 1, 1927, if in the opinion of the governor the revenues of the state exceed the disbursements in a sum equal to this appropriation.

(2) (b) On July 1, 1925, ten thousand dollars, and on July 1, 1926, ten thousand dollars, to meet the appropriation made by paragraph (b) of subsection (2) of section 20.41.

(2) (d) On July 1, 1925, five thousand five hundred dollars, and on July 1, 1926, five thousand five hundred dollars, to meet the appropriation made by paragraph (d) of subsection (2) of section 20.41.

(3) \cdot (b) Annually, beginning July 1, 1925, forty thousand dollars, to meet the appropriation made by paragraph (b) of subsection (3) of section 20.41.

(3) (d) On July 1, 1925, thirty thousand dollars, and on July 1, 1926, thirty thousand dollars to meet the appropriation made by paragraph (d) of subsection (3) of section 20.41.

(3) (e) On July 1, 1925, fifty thousand dollars, and on July 1, 1926, fifty-seven thousand dollars, to meet the appropriation made by paragraph (e) of subsection (3) of section 20.41.

(3) (h) Annually, beginning July 1, 1925, five thousand dollars, to meet the appropriation made by paragraph (h) of subsection (3) of section 20.41.

(3) (i) Annually, beginning July 1, 1925, two thousand five hundred dollars, to meet the appropriation made by paragraph (i) of subsection (3) of section 20.41.

437

(3) (m) Annually, beginning July 1, 1925, five thousand dollars, to meet the appropriation made by paragraph (m) of subsection (3) of section 20.41.

(3) (p) On July 1, 1925, six thousand nine hundred fifty dollars, and on July 1, 1926, six thousand nine hundred fifty dollars, to meet the appropriation made by paragraph (p) of subsection (3) of section 20.41.

(4) (c) Annually, beginning July 1, 1925, four thousand five hundred dollars, to meet the appropriation from the university fund income made by paragraph (c) of subsection (4) of section 20.41.

(9a) On July 1, 1925, thirty thousand dollars, and on July 1, 1926, thirty thousand dollars, to meet the appropriation made by subsection (9) of section 20.41.

(10) (b) On July 1, 1925, fifteen thousand dollars, and on July 1, 1926, fifteen thousand dollars, to meet the appropriation made by paragraph (b) of subsection (10) of section 20.41.

(11) From time to time, as needed, and as approved by the governor, an amount not to exceed seven hundred eighty-nine thousand three hundred fifty dollars, for the fiscal year ending June 30, 1926, and an amount not to exceed seven hundred seventy thousand and fifty dollars, for the year ending June 30, 1927.

(20.41) (1) (ac) On July 1, 1925, one hundred thousand dollars, and on July 1, 1926, one hundred forty-six thousand dollars for operation as a contingent fund to be effective and available only upon the approval of the governor and the filing of such approval in writing with the secretary of state.

(1) (d) On July 1, 1925, one hundred seventy-five thousand dollars, and on July 1, 1926, one hundred seventy-five thousand dollars, for the purchase of educational and laboratory apparatus, furniture and furnishings, machinery and equipment, tools, live stock, for improvement to buildings and grounds, and for other similar permanent property and improvements.

(1) (g) On July 1, 1925, thirty-eight thousand five hundred dollars, for purchase of land.

(1) (n) For construction and equipment of buildings and permanent improvements, the following amounts, provided that any of the amounts specified, not needed for the original purpose may, with the consent of the governor, be added to any one or more of the other appropriations in this paragraph, and shall thereby become a part of such appropriation or appropriations:

On July 1, 1925, one hundred ninety thousand eight hundred dollars for an addition to Bascom Hall and equipment; sixty thousand dollars for an addition to the chemistry building and equipment; fifteen thousand dollars for greenhouses and equipment; eighteen thousand dollars for central heat service to agricultural buildings; forty-nine thousand dollars for one additional boiler and equipment, breeching and connections at the central heating station; eighty-two thousand one hundred fifty dollars for loop tunnel conduits, service connections, and equipment; twelve thousand dollars for a lake water pump, connections, and equipment.

On July 1, 1926, two hundred eighty-six thousand two hundred dollars for an addition to Bascom Hall and equipment; forty-eight thousand dollars for one additional boiler and equipment, breeching, and connections at the central heating station; and two hundred forty thousand dollars for an addition to the chemistry building and equipment.

On July 1, 1927, five hundred fifty thousand dollars for an addition to the library and equipment. This appropriation shall be available prior to July 1, 1927, if in the opinion of the governor the revenues of the state exceed the disbursements in a sum equal to this appropriation, in which case contracts may be let for such building and equipment upon the approval of the governor prior to and in anticipation of this appropriation. The governor shall file a certificate of his findings hereunder with the secretary of state.

(3) (p) On July 1, 1925, six thousand nine hundred fifty dollars, and on July 1, 1926, six thousand nine hundred fifty dollars, for experimental work, necessary equipment, and general expenses incurred in investigating the cultural methods employed in the tobacco industry and diseases affecting the tobacco plant, and for the general improvement and advancement of the tobacco industry of the state.

(10) (b) On July 1, 1925, fifteen thousand dollars, and on July 1, 1926, fifteen thousand dollars, for the operation of the Wisconsin general hospital.

SECTION 4. This act shall take effect July 1, 1925. Approved June 17, 1925.