

No. 336, A.]

[Published June 1, 1931.

CHAPTER 158.

AN ACT to amend the introductory paragraph of paragraph (a) of subsection (1) of section 71.095 of the statutes, relating to income reports for decedents.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. The introductory paragraph of paragraph (a) of subsection (1) of section 71.095 of the statutes is amended to read: (71.095) (1) (a) (Introductory paragraph) Every executor and administrator shall file an income tax return with the assessor of incomes of the county in which the decedent resided at the time of his death, or in the county in which the executor or administrator resides if the decedent was a nonresident, *in all cases where the decedent, if living, would have been required to file such return, and shall so file such return, if notified by the assessor of incomes to make a report to him.* Such executor or administrator shall include in such return:

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

Approved May 28, 1931.

No. 340, A.]

[Published June 1, 1931.

CHAPTER 159.

AN ACT to amend subsections (1) and (2) of section 59.89 of the statutes, relating to the disposition of unclaimed funds in the hands of the clerks of the circuit and other courts of record.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. Subsections (1) and (2) of section 59.89 of the statutes are amended to read: (59.89) (1) *On or before the tenth day of January of every odd-numbered year the clerk of any circuit court, district court, municipal court, or other court of record in this state shall file with the county treasurer of his county a written report under oath of all moneys, securities, or funds * * * in * * * his hands or under * * * his possession or control * * * where, for a period of four years or more, no order has been made, or no step or proceeding has been had or taken in*

the case, action, or proceeding in, by or through which said moneys, securities, or funds may have been deposited or left with said clerk or his predecessors in office, and where no valid claim has been made upon or for any such moneys, securities, or funds for a period of four years or more, and where the owner or ownership of said moneys, securities, or funds is unknown, *or undetermined, and said clerk or his successor in office shall hold * * * said moneys, securities or funds, together with all interest or profits had thereon, * * * until two years after the making of said report * * * unless sooner demanded by and turned over to the legal owner or owners thereof.*

(2) Two years after *the filing of said report * * ** the clerk of any circuit, district, municipal, or other court of record holding or having in his possession any such moneys, securities, or funds, shall turn the same over to the county treasurer, *unless sooner demanded by and turned over to the legal owner or owners thereof pursuant to order of the court in which such case, action or proceeding shall have been pending,* and the county treasurer and his successors in office shall hold the same for a period of six years unless sooner demanded by and turned over to the legal owner or owners thereof, except as provided in subsection (4) hereof.

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

Approved May 28, 1931.

No. 399, A.]

[Published June 1, 1931.

CHAPTER 160.

AN ACT to create subsection (5) of section 40.10 of the statutes, relating to bond of school district treasurers.

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 40.10 of the statutes to read: (40.10) (5) Whenever the board shall designate by resolution any banking institution as depository for the funds of the district, the treasurer of such district shall not be liable for any loss thereof resulting from the failure or default of such depository without fault or neglect on his part.