time to time, not less frequently than once each year, and receipts in triplicate shall be given, one filed with the clerk of the municipality, one with the association and one given to the person making the deposit. Deposits shall be of five dollars or multiple thereof. Records and receipts shall specify the lot for the care of which the deposit is made. Reports of moneys received for perpetual care shall be made annually by the trustees of such association to the county judge on the first day of July in each year. Failure to file such report for sixty days shall subject such trustees to a forfeiture of not less than ten nor more than twenty dollars, to be enforced as provided in chapter 288 of the statutes. Such trustees may also be cited to file such report by such judge and the expense of serving the citation shall be paid by such trustees and disobedience of such citation may be enforced as a contempt. This \* \* \* paragraph shall apply to all organizations that maintain cemeteries except municipalities, but shall not be effective in counties having population of one hundred and fifty thousand or more, except as to cemeteries wholly within fourth class cities.

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

Approved June 23, 1931.

No. 856, A.]

[Published June 24, 1931.

## CHAPTER 327.

AN ACT to create section 205.30 of the statutes, relating to insurance of rejected workmen's compensation risks.

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

SECTION 1. A new section is added to the statutes to read: 205.30 (1) It shall be the duty of insurers carrying workmen's compensation insurance in this state, and members of the workmen's compensation bureau, established pursuant to sections 205.12 and 205.13, to accept any workmen's compensation risk which shall have been tendered to and rejected by any three members of said bureau, in the manner herein provided.

(2) When any such rejected risk is called to the attention of said bureau and it appears that said risk is in good faith entitled to coverage, said bureau shall fix the initial premium therefor, and,

upon payment thereto, it shall designate a member whose duty it shall be to issue a policy containing the usual and customary provisions found in such policies therefor, but for which undertaking all members of said bureau shall be reinsurers as among themselves in the amount which the compensation insurance written in this state during the preceding calendar year by such member bears to the total compensation insurance written in this state during the preceding year by all members of said bureau.

- (3) The bureau shall within thirty days after the taking effect of this section make and adopt such rules as may be necessary to carry this law into effect, subject to an appeal to the compensation insurance board as in all other cases. Any decision of such bureau under this section shall be subject to review on appeal to the compensation insurance board.
- (4) As a prerequisite to the transaction of workmen's compensation insurance in this state, every insurance carrier shall file with the commissioner of insurance written authority permitting said bureau to act in its behalf, as provided in this section.
- (5) If any part of this section shall be held unconstitutional, the balance shall be deemed independent and separable and shall not be affected by such determination.

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

Approved June 23, 1931.

No. 898, A.]

[Published June 24, 1931.

## CHAPTER 328.

AN ACT to amend section 175.09 of the statutes, relating to standard time and providing a penalty.

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

SECTION 1. Section 175.09 of the statutes is amended to read: (175.09) (1) The standard of time in this state shall be the solar time of the ninetieth meridian west of Greenwich, commonly known as central time, and no department of the state government, and no county, city, town or village shall employ any other time, or adopt any ordinance or order providing for the use of any other than the standard of time.