No. 89, A.]

[Published May 19, 1933.

CHAPTER 134. 9

AN ACT to amend paragraph (b) of subsection (9) of section 157.11 of the statutes, relating to deposit of funds for perpetual care of cemeteries.

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

SECTION 1. Paragraph (b) of subsection (9) of section 157.11 of the statutes is amended to read: (157.11) (9) (b) Money received by an association for perpetual care shall be invested as provided in section 231.32, or in such other manner as may be approved by the county judge of the county or adjoining counties wherein the cemetery is located, or it may be deposited with the treasurer of the * * * county in which such cemetery is located, and such * * * county shall pay said association annually interest on sums so deposited of not less than * * * three per cent per annum. If such association is dissolved or becomes inoperative such * * * county shall use the interest on such fund for the care and upkeep of such cemetery. Deposit shall be made and the income paid over from time to time, not less frequently than once each year, and receipts in triplicate shall be given, one filed with the county clerk * * *, 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. All funds received by an association for perpetual care and now held by the treasurer, or trustees of such association may be transferred to said county treasurer. 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 a population of one hundred * * * thousand or more, except as to cemeteries wholly within fourth class cities.

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

Approved May 17, 1933.

No. 237, A.]

[Published May 19, 1933.

CHAPTER 135.

AN ACT to amend section 130.08 of the statutes, relating to auction sales, and providing a penalty.

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

SECTION 1. Section 130.08 of the statutes is amended to read: 130.08 (1) No jewelry auction sales of any kind shall be exempt from the provisions of subsection (1) of section 130.07. Nothing else in this chapter contained, in relation to auction and auctioneers, shall extend to any sale by auction of goods, wares or merchandise under or by virtue of any rule, order or judgment of any court, in relation to judicial sales conducted by court direction or court order only in a pending action before said court, or of any law respecting the collection of any tax or duty, either of state or the United States, or to any sale by auction of property belonging to this state or the United States, or to any sale by any trustee in bankruptcy, or any sale made by any executor, administrator or guardian duly authorized by the court to conduct such sale, personally, or when made by an officer of any court in person, or by an officer of this city, county or state or the United States in person. Provided, however, where an auction sale under the provisions of this section is conducted by virtue of an order or judgment of any state court, in any proceeding pending in said state court, such order shall be granted only upon a verified petition setting forth the purpose of such sale. * The pe-* * tition shall also state the name of the owner of the goods, wares or merchandise, the name of the assignee, the person who is to conduct the auction sale, and shall in addition thereto be accompanied by a detailed inventory of the stock of goods to be sold. the value thereof, and said detailed inventory shall not be supplemented by additional stock not actually on hand at the time the The order of the court shall provide petition is filed * * *.

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