

license fees collected under this section. Provided that the provisions of this subsection shall not apply to license fees collected under the provisions of any closing-out-sale ordinance of such city.

(9) Any person violating or failing to comply with any provision of this section shall, for each violation, failure or refusal, forfeit and pay into the state treasury not less than twenty-five dollars nor more than two hundred dollars.

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

Approved June 8, 1933.

No. 76, S.]

[Published June 10, 1933.

### CHAPTER 220.

AN ACT to amend section 959-35d of the statutes of 1919, which was withdrawn from the statutes by sections 312 of chapter 242, laws of 1921, relating to the issuance of bonds for unpaid special assessments.

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

SECTION 1. Section 959-35d of the statutes of 1919, which was withdrawn from the statutes by section 312 of chapter 242, laws of 1921, is amended to read: 959-35d Any city of the first class, however incorporated, is authorized to issue bonds known as street improvement funding bonds for the purpose of financing the assessable portion of the cost of constructing sewers and making other street improvements in amounts sufficient to cover such portion of the estimated cost of doing said work. Such bonds shall be issued and sold in the same manner as other bonds of such city are issued and sold, except that it shall not be necessary to include such bonds in the budget of such city, nor shall it be necessary to submit the question of their issue to a referendum vote of the electors of such city. In case any such city, in the opinion of the city comptroller, shall have enough cash on hand in its general treasury to finance the improvements mentioned in the preceding sections, it shall not be necessary for said city to issue any bonds mentioned herein, and if any such city, in the opinion of the city comptroller, shall have enough cash in its general treasury to finance part of said improvements, it shall be necessary for the said city to issue only enough bonds, as provided for herein, to

finance the remainder of the same. The bonds provided for herein shall be serial bonds payable at any specified time within six years, and shall bear interest at the rate of not to exceed six per cent per annum, payable either annually or semiannually as the common council may deem best. The said bonds shall be a direct obligation of the city and the full faith and credit of the city shall be pledged for their payment and no such bonds shall be issued unless at or before the time of issuing the same the council shall levy a direct annual tax sufficient to pay the principal and interest thereon as they fall due. *When improvements shall have been paid for in whole or part by such city without issuing such bonds, like bonds may later be issued at any time that it shall be necessary in the opinion of the city comptroller to refund to the general treasury of said city the amount of all or any part of the unpaid special assessment installments not yet due; but when such refunding bonds shall be issued the principal amount thereof due in any year shall not exceed the sum of such deferred installments which shall become due in such year.*

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

Approved June 8, 1933.

No. 185, S.]

[Published June 10, 1933.

### CHAPTER 221.

AN ACT to create section 62.28 of the statutes, relating to the appointment of an athletic board in cities of the fourth class. *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: 62.28 ATHLETIC BOARD; CITIES OF THE FOURTH CLASS. (1) The common council of any city of the fourth class may provide the equipment, supervision, instruction and oversight necessary to carry on public, educational, and recreational activities, and for such purpose appropriate annually from the general fund such sums as the council may deem expedient, but not to exceed two-tenths of a mill of the assessed valuation of such city.

(2) The mayor of any such city, subject to confirmation by the common council, may appoint a board of not less than three and not more than five in number as an athletic board to administer such activities, and disburse such fund. Such board shall make an