

be made by any railroad in any such rates, fares or charges, or in any joint rates \* \* \* *except as provided in section 195.08.*

(195.08) (7) No change shall be made in any schedule, or in any classification, unless such change \* \* \* shall be plainly indicated upon existing schedules, or by filing new schedules in lieu thereof, thirty days prior to the time the same are to take effect. Copies of all new schedules shall be filed as hereinbefore provided in every depot, station and office of such railroad at places to or from which the rates in such schedules apply, thirty days prior to the time the same are to take effect, unless the commission shall prescribe a less time.

SECTION 3. This act shall take effect upon passage and publication.

Approved July 26, 1933.

No. 438, S.]

[Published August 4, 1933.

#### CHAPTER 494.

AN ACT to repeal unintended implied repeals, to correct errors and to supply omissions in various acts of the 1933 session of the legislature.

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

SECTION 1. The amendment made to section 5.10 (2) by chapter 284, Laws 1933, is not repealed by chapter 466 (814-A). Both amendments stand. The purpose of this enactment is to declare that the later act did not repeal the earlier one.

SECTION 2. The amendment made to section 5.26 (8) (a) by chapter 27, Laws 1933, is not repealed by chapter 433. Both amendments stand. The purpose of this enactment is to declare that the later act did not repeal the earlier one.

SECTION 3. The amendment made to section 20.49 (8) by section 4 of chapter 140, Laws 1933, is not repealed by chapter 387. Both amendments stand. The purpose of this enactment is to declare that the later act did not repeal the earlier one.

SECTION 4. Paragraph (a) of subsection (6) of section 71.10, as amended by chapter 348, Laws 1933, is amended to read:

(71.10) (6) (a) If the taxpayer requests a hearing, the additional tax or overpayment shall not be placed on the tax roll until after hearing and determination of the tax by the tax com-

mission or the county board of review. In the application for such hearing, filed pursuant to section 71.12, the taxpayer may offer to deposit the entire amount of the additional taxes, together with interest thereon, with the state treasurer. If such offer to deposit is made, the tax commission or assessor of incomes, as the case may be, shall issue a certificate to the state treasurer authorizing him to accept payment of such taxes together with interest thereon to the first day of the succeeding month and to give his receipt therefor. A copy of such certificate shall be mailed to the taxpayer who shall thereupon pay such taxes and interest to said treasurer within thirty days. A copy of the receipt of the state treasurer shall be filed with the tax commission or assessor of incomes. The tax commission or the assessor of incomes shall, upon final determination of the appeal, certify to the state treasurer the amount of the taxes as finally determined by the county board of review, the tax commission, or the court, as the case may be, and shall direct him to \* \* \* *apportion and pay to the proper county and town, city or village treasurers the amounts of such taxes, together with the interest thereon, to which the counties and the towns, cities or villages are entitled under section 71.19* and shall also direct the state treasurer to refund to the appellant any portion of such payment which shall have been found to have been illegally assessed, including the interest thereon. Such certificate shall specify the *counties and the local taxing districts* to which the tax is attributable under section 71.18 \* \* \*. The state treasurer shall make the payments directed by such certificate within thirty days after receipt thereof. Taxes paid to the state treasurer under the provisions of this paragraph shall be subject to the interest provided by subsection (3) of section 71.06 and subsection (12) of section 71.16 only to the extent of the interest accrued on said taxes prior to the first day of the month succeeding the application for hearing. Payments made by the state treasurer to the county *and town, city or village* treasurers shall not include interest which may have been earned during the time that the funds were in the hands of the state treasurer. Any portion of the amount paid to the state treasurer which is refunded to the taxpayer shall bear interest at the rate of six per cent per annum during the time that the funds were in the hands of the state treasurer.

SECTION 5. Subsection (1) of section 71.19 of the statutes is amended by striking from the sixth line thereof the words "retained by" and inserting the words "paid to".

SECTION 6. Subsection (4) of section 71.19, as amended by chapter 367, Laws 1933, is amended by striking from the end thereof "to be used as specified in section 20.255".

SECTION 7. Paragraph (b) of subsection (1) and subsection (2) of section 99.34 of the statutes (created by chapter 391, Laws of 1933) are amended to read:

(99.34) (1) (b) "Dealer" means any person engaged in the business of buying and selling milk or cream at *wholesale, or at wholesale and retail or at retail only*, other than a grocery or delicatessen store, meat market, bakery, confectionery store or restaurant.

(2) After July 1, 1933, no dealer shall at any time engage in the business of buying and selling milk or cream (*whether produced by such dealer or purchased from producers*) at wholesale, or at wholesale and retail, *or at retail*, within the limits of a city or village or town adjacent thereto, without a license therefor issued by the department of agriculture and markets as herein provided, and valid and effective at such time. Provided, however, that no original producer and owner of milk who sells not to exceed ten quarts daily in quart containers shall require a license to sell his own milk in any town, city or village in Wisconsin.

SECTION 8. Subsection (3) of section 201.11, as numbered by section 3 of chapter 489 (424-S), Laws 1933, is amended by striking "authorized".

SECTION 9. Subsection (9) of section 241.135, and section 278.107, created by chapter 240, Laws of 1933, are amended to read:

(241.135) (9) This section shall not apply to any chattel mortgage, lease or other instrument heretofore or hereafter given as security for any direct obligation to the United States, the Reconstruction Finance Corporation, *federal reserve banks*, federal land banks, joint stock land banks, federal home loan banks, federal intermediate credit banks, regional agricultural credit corporations, Farm Credit Administration or any *other federal or quasi-federal* agency, department, *institution*, bureau, board or commission \* \* \* or to any chattel mortgage, lease, or other instrument in which the United States or any corporation, agency, department, bureau, board or commission, above described, now

has or may hereafter acquire any interest by reason of the discount, rediscount, pledge or hypothecation of the obligation secured thereby or otherwise.

278.107 NOT APPLICABLE TO FEDERAL LOANS. Sections 278.101 to 278.106, \* \* \* 269.58, 281.20 to 281.22, 297.131 and 297.132 shall not apply to loans heretofore or which may hereafter be made, discounted, or rediscounted by the United States, the Reconstruction Finance Corporation, the Federal Credit Administration, *federal reserve banks*, federal land banks, joint stock land banks, federal home loan banks, federal intermediate credit banks, regional agricultural credit corporations, or any other federal or quasi-federal department, agency or institution, nor to the security given for such loans.

SECTION 10. Section 1 of chapter 235, Laws 1933, is amended to read: (Chapter 235, Laws 1933) Section 1. The state highway commission is directed, as soon as funds are available, to surface with concrete state trunk highway number 53 from Osseo to Whitehall in Trempealeau county, a distance of fifteen miles, more or less, and to add to the state trunk highway system a highway extending from Prairie du Chien to Lynxville in Crawford county, following substantially the course of what is known and designated as county trunk highway F, also a highway from \* \* \* *the highway so added to the system*, northeasterly along the most practicable route to a connection with the state trunk system at a point approximately three and one-half miles southwest of Eastman. Said commission is also directed to remove from the state trunk highway system that portion of a highway marked state trunk highway number 35 extending from Lynxville in said county to state trunk highway number 61, also that part of said trunk highway number 61 between Prairie du Chien and a junction with the state trunk highway, at a point about three and one-half miles southwest of Eastman.

SECTION 11. Chapter 132, Laws 1933, is not repealed by chapter 140, Laws of 1933.

SECTION 11b. Subsection (4) of section 20.51 of the Statutes as amended by chapter 438 (No. 290-S.) is amended by inserting after the number 184.10 the following: "or subsections (3) and (4) of section 189.21.

SECTION 12. Chapter 373, Laws 1933, is not repealed by the provisions of chapter 470 (Bill No. 886-A.).

SECTION 13. Subsection (1) of section 40.34 of the statutes (as amended in Bill No. 268-A.) is amended to read: (40.34)

(1) The school district meeting may authorize the board to provide transportation for all the children of school age residing in the district. The board of every consolidated school district or *in a* district which has voted to close its school and provide tuition and transportation shall provide transportation to and from school for all school children residing in the district and over two miles from the schoolhouse. The board shall provide transportation to and from school for all school children residing in the district and over two and one-half miles from the schoolhouse, in case of a common school and four miles in case of a union high school. And if it fails to provide such transportation the parents may provide suitable transportation for their children, and shall be paid therefor by the district, at the rate of twenty cents per day for the first child and ten cents per day for each additional child transported; provided, the child shall have attended not less than one hundred and twenty days during the school year unless prevented by absence from the district; provided further, that any child residing more than four miles from the school of his district may attend the school of another district, in which case the home district shall pay the tuition of such child. The district shall be entitled to state aid on account of such transportation at the rate of ten cents per day for each child transported. \* \* \*

SECTION 14. Chapter 491 (436-S), Laws 1933, shall take effect and be in force from and after the publication of this act.

SECTION 15. This act shall take effect upon passage and publication.

Approved July 25, 1933.

No. 268, A.]

[Published August 3, 1933.

### CHAPTER 495.

AN ACT to amend subsections (1) and (2) of section 40.34 of the statutes, relating to transportation of school children.

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

SECTION 1. Subsections (1) and (2) of section 40.34 of the statutes are amended to read: (40.34) (1) The school district meeting may authorize the board to provide transportation for all the children of school age residing in the district. The board of