No. 97, S.]

[Published May 22, 1943.

## CHAPTER 177.

AN ACT to amend 2.01 (5), (41), (62), 38.07 (3) (fifth sentence), 38.11 (1) (second sentence), 38.16 (5), 45.277, 59.02 (2), 59.96 (8) (b), 66.05 (10) (g) 4, (10) (j) and (n), 72.15 (2), 108.161, 108.17 (2), 108.19 (1), the title to chapter 139, 139.06, 139.50 (16) (last sentence), 152.07 (4), the title to chapter 168, 352.49, 352.50 (5) (first sentence) and 352.63 of the statutes, for the purpose of correcting errors, reconciling conflicts, clarifying language and eliminating obsolete provisions.

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

Section 1, 2.01 (5), (41) and (62) are amended to read:

(2.01) (5) Brown: Beginning at the southeast corner of township 22, of range 22 east of the meridian aforesaid; and running thence north on the range line to the point where said range line intersects the east shore of Green Bay; thence northeasterly along the east shore of said bay to a point where the township line between townships 25 and 26 intersects the shore of said bay; thence west on said township line to the southeast corner of fractional section 31, in township 26, of range 19 east; thence north on the section line to the quarter-post between fractional section 31 and section 32 in township 26, of range 19 east; thence west on the quarter-section lines to the center-post of section 36, in township 26, of range 18 east; thence south on the quarter-section lines to the center-post of section 1, in township 25, of range 18 east; thence east on the quarter-section line to the quarter-post between section 1, in township 25, of range 18 east, and section 6, in township 25, of range 19 east; thence south on the range line to the southwest corner of township 25, of range 19 east; thence east on the south line of said township to the northeast corner of section 4, in township 24, of range 19 east; thence south on the section lines to the southeast corner of section 33, in township 21, of range 19 east; thence east on the township line to the southwest corner of township 21, of range 22 east; thence north on the range line to the northwest corner of said township 21, of range 22 east; thence east on the township line to the place of beginning.

- Monroe: Beginning at the southeast corner of township 15, of range 1 east of the meridian aforesaid; running thence north on the range line to the township line between townships 19 and 20; thence west on said township line to the northeast corner of section 1, in township 19, of range 5 west; thence south to the point where the center of Black river crosses the east line of said section 1; thence southwesterly in the center of said river to the east line of section 2, in said township and range; thence south to the southeast corner of said section 2; thence west to the point where the center of said river crosses the south line of said section 2; thence southwesterly in the center of said river to the point where said center crosses the east line of section 9, in said township and range; thence south on section lines to the point where the center of said river crosses the east line of the northeast quarter of section 16, in said township and range; thence easterly, southerly and southwesterly, in the center of said river, to the point where said center crosses the east line of the southeast quarter of said section 16; thence south on section lines to the southwest corner of section 34, in said township and range; thence east to the range line between ranges 4 and 5 west; thence south on said range line to the township line between townships 14 and 15; thence east on said township line to the southwest corner of the southeast quarter of the southwest quarter of section 34, township 15, of range 2 west; thence north to the northwest corner of said southeast quarter of the southwest quarter; thence east 1 mile to the northeast corner of the southwest quarter of the southwest quarter of section 35, township 15, of range 2 west; thence south to the southeast corner of said southwest quarter of the southwest quarter; thence east on the township line to the place of beginning.
- (62) Vernon: Beginning at the northeast corner of township 12, of range 3 west of the meridian aforesaid; thence running south on the range line to the northeast corner of section 24, of township 11, of range 3 west; thence west on the section line to the boundary line of this state, in the main channel of the Mississippi river; thence northerly on the boundary line of this state in said river, to the point of intersection of said boundary line and the township line between townships 14 and 15; thence east on said township line to the southwest corner of the southeast quarter of the southwest quarter of section 34, township 15, of

range 2 west; thence north to the northwest corner of said southeast quarter of the southwest quarter; then east 1 mile to the northeast corner of the southwest quarter of the southwest quarter of section 35, township 15, of range 2 west; thence south to the southeast corner of said southwest quarter of the southwest quarter; then east to the northeast corner of township 14, of range 1 east; thence south on the range line to the southeast corner of township 13, of range 1 east; thence west on the township line to the place of beginning.

SECTION 2. The fifth sentence of 38.07 (3) is amended to read:

(38.07) (3) (fifth sentence) Whenever the advertisement calls for the performance of different kinds of work or furnishing materials, such contracts may be let in whole or in part to the lowest responsible bidder \* \* \* for the particular part as the board may deem to the best interests of the city; provided, that whenever a part of any contract is let to a bidder the forfeiture shall not exceed 5 per cent of the amount of the bidder's proposal.

Section 3. The second sentence of 38.11 (1) is amended to read:

(38.11) (1) (second sentence) \* \* \* Whenever any action is taken by \* \* \* the board changing the salaries of any of the officers of \* \* \* the board, or of any of such teachers or employes, or making a new election or appointment to any position entitling the person appointed to receive a stated salary, \* \* \* he shall in like manner file with such comptroller or other auditing officer a certified list and statement of all such changes and appointments.

Section 4. 38.16 (5) is amended to read:

(38.16) (5) The board shall each year at a time and place to be fixed by \* \* \* it, which shall be at least 5 days \* \* \* before making its annual report under subsection (1) (a), and prior to \* \* \* adopting its budget for the next fiscal year, hold a public hearing on the proposed school budget; and the \* \* board shall publish notice of such hearing in one issue of a newspaper of general circulation printed in the English language in said city, at least one week \* \* before the hearing.

Section 5. 45.277 is amended by substituting "section 45.27 (2a)" for "subsection (2) of section 45.27 of the statutes."

Section 6. 59.02 (2) is amended to read:

(59.02) (2) Ordinances and resolutions may be adopted by any county board by a majority vote when a quorum is present, or by such larger vote as may be required by law in special cases \* \* \*.

Section 7. 59.96 (8) (b) is amended by substituting "(e)" for "(d)" in the reference to "paragraph (d) of subsection (7)."

Section 8. 66.05 (10) (g) 4 is amended by substituting "subsection" for "section" and by substituting "subdivision" for "subsection"; and 66.05 (10) (j) and (n) are amended by substituting "subsection" for "section".

Section 9. 72.15 (2) is amended to read:

(72.15) (2) Except where it is evident to the court that no tax is due, notice of \* \* \* hearing to determine the inheritance tax shall be given in the same manner and may be included in the notice of hearing the administration account as provided in section 317.11, \* \* \* and the hearing to determine \* \* \* the tax shall be held at the same time and place as the hearing provided in said section \* \* \* or at such other time as the court may order. \* \* Notice in writing of \* \* \* the hearing shall be mailed to the public administrator and to the \* \* department of taxation not less than 20 days before \* \* the hearing upon such blanks and containing such information as the \* \* department may provide or require.

Section 10. 108.161 is amended to read:

108.161 Each of the state's budget subdivisions shall be and remain an employer subject hereto, throughout each fiscal year in which it employs any individual in employment subject hereto; and its contributions to the unemployment reserve fund shall be duly paid from the general fund, upon filing by the commission with the secretary of state of a certificate specifying the amount due and the appropriation to be charged, and each of the state's boards, commissions, departments and other budget subdivisions shall have charged to and deducted from its proper appropriation the amount of contributions paid on its account, unless the

budget director certifies that a stated amount of contributions cannot thus be charged, in which event such amount shall be charged to the general fund in accordance with such certification. Each budget subdivision of the state shall be a separate employer and have a separate employer's account in the fund for all purposes. \* \* \* The benefit liability of each such account with the fund shall commence on the date applicable to all other employers who become subject to this chapter on July 1, 1934.

Section 11. 108.17 (2) is amended to read:

(108.17) (2) All contributions required under this chapter from employers shall be paid to the industrial commission, at such times and in such manner as the commission may prescribe \* \* \*.

Section 12. 108.19 (1) is amended to read:

(108.19) (1) Each employer subject to this chapter \* \* \* shall regularly contribute to the unemployment administration fund created in section 108.20 at the rate of two-tenths of one per cent per annum on his payroll as defined in section \* \* \* 108.02. But the commission may prescribe at the close of any fiscal year such lower rates of contribution under this section, to apply to classes of employers throughout the ensuing fiscal year, as will in the commission's judgment adequately finance the administration of this chapter, and as will in the commission's judgment fairly represent the relative cost of the services rendered by the commission to each such class.

Section 13. The title to chapter 139 of the statutes is amended to read: "BEVERAGE AND CIGARETTE TAXES".

Section 14. 139.06 is amended by substituting "139.08" for "139.10" at the end of the section.

Section 15. The last sentence of 139.50 (16) is amended to read:

(139.50) (16) (last sentence) Nothing in this subsection shall be \* \* \* construed to prevent the pledging of any stamps legally secured to any banking institution located in Wisconsin as collateral security to a loan.

Section 16. 152.07 (4) is amended by substituting "of" for "or" in the first line, in the clause "boards of education or public or private schools."

Section 17. The title of chapter 168 of the statutes is amended to read: "OIL INSPECTION."

Section 18. 352.49 is amended to read:

352.49 SALE OF TOBACCO TO MINORS. Any person who shall sell or give to any minor a cigar \* \* \* or other tobacco in any form (except cigarettes), after having been forbidden to so do by the parent or guardian of such minor, shall be punished by fine of not more than \$25 nor less than \$10.

Section 19. The first sentence of 352.50 (5) is amended to read:

(352.50) (5) (first sentence) Any person violating any of the provisions of subsection (1), (2), (3), (4) or (5) of this section shall be deemed guilty of a misdemeanor and shall be punished by a fine of not more than \$100 nor less than \$25 for the first offense and by a fine of not more than \$200 nor less than \$25 for the second or subsequent offense \* \* \*

Section 20. 352.63 is amended to read:

352.63 SALE OF TOBACCO TO PERSONS UNDER 16; PUBLIC SMOKING FORBIDDEN. Every person who shall sell or give to any person under the age of 16 years, a cigar, or tobacco in any form (except cigarettes), without the written consent of the parent or guardian of such minor, shall be punished by a fine of not less than \$10 nor more than \$25 for each offense, and every person under the age of 16 years who shall smoke or use cigarettes, cigars or tobacco on any public road, street, alley or park or other lands used for public purposes or in any public place of business or amusement, except when in the company of a parent or guardian, \* \* is a delinquent child as defined in section 48.01 (1) (c).

Approved May 21, 1943.