

The expense of the care of such graves and tombstones shall be borne by the respective counties where the said graves are located, except where suitable care is otherwise provided. *The amount of expense so charged the county for such care shall not exceed the charge made for the care of other graves in the same cemetery.*

(2) It shall also be the duty of such * * * *bodies* to report to the county clerk of their respective counties, *on or before September 1 of each year*, the respective locations of the graves so taken care of by them, together with the name and command to which every such * * * *member of the armed forces of the United States, including women's auxiliary organizations created by act of Congress* belonged, his or her rank at the date of death, *and the amount claimed for such care for a fiscal year from July 1 to June 30.*

Approved March 18, 1943.

No. 149, A.]

[Published March 23, 1943.

CHAPTER 18.

AN ACT to amend 37.11 (6) of the statutes, relating to summer schools in teachers colleges.

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

37.11 (6) of the statutes is amended to read:

37.11 (6) To cause notice to be given of the opening of such schools and the several terms thereof.

Approved March 22, 1943.

No. 3, S.]

[Published March 27, 1943.

CHAPTER 19.

AN ACT to create 188.16 of the statutes, relating to the corporate powers of the Military Order of the Purple Heart.

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

188.16 of the statutes is created to read:

188.16 CORPORATE POWERS OF THE MILITARY ORDER OF THE PURPLE HEART. (1) Any chapter of the Military Order of

the Purple Heart in this state shall have full corporate power to transact business in this state upon filing with the secretary of state a full and complete list of its duly elected officers. Each such chapter shall, during each succeeding year of its existence, file with the secretary of state on or before January 1 of each succeeding year thereafter a like list of its duly elected officers. No filing fee shall be charged by the secretary of state for so doing.

(2) All acts done by any chapter, so incorporated, or its constitutional authorities, shall be considered acts of such chapter, as a corporate body, and no personal liability shall be attached to any member therefor.

(3) Section 180.02 (2) shall not apply to corporations organized under section 188.16. The provisions of this section shall apply to all corporations incorporated hereunder whether incorporated before or after the effective date of this section.

Approved March 26, 1943.

No. 17, S.]

[Published March 27, 1943.

CHAPTER 20.

AN ACT to harmonize the terminology of the statutes with the changes made in the law by the enactment of chapter 412, Laws 1939, which created a state department of taxation.

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

SECTION 1. Wherever in the statutes the term "Wisconsin tax commission" or "state tax commission" or "tax commission" is used (except in 73.02 (5) and (6), the term "department of taxation" is substituted, and wherever the word "commission" is used to designate said department (except in 73.02 (5), the word "department" is substituted.

SECTION 2. 70.64 (8) and (9) are amended to read:

(70.64) (8) The * * * *department* shall have authority in * * * *its* discretion at any time before * * * *its* final determination to appoint a time and place within such county at which * * * *it* will hear evidence and arguments relevant to the matters under consideration upon such appeal. The time to be devoted to such hearings may be limited as the * * *