Section 2. 192.53 (6) of the statutes is created to read:

192.53 (6) Penalties. Every railroad or shipper to which this section applies, who shall do any act prohibited thereby, who shall fail, neglect or refuse to obey any lawful requirement or order made by the commission under the provisions of this section, shall be deemed guilty of a misdemeanor and upon conviction shall be punished by a fine not exceeding \$100 or by imprisonment in the county jail for not exceeding 60 days, or by both fine and imprisonment.

Approved May 25, 1943.

No. 227, S.]

[Published May 27, 1943.

## CHAPTER 199.

AN ACT to amend 201.17 (2) of the statutes, relating to surplus notes of mutual insurance companies.

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

201.17 (2) of the statutes is amended to read:

201.17 (2) Any mutual insurance company may borrow money from any officer, member or other person, for the purposes of its business or to enable it to comply with any requirement of law. No discount, commissions or promotion expenses shall be allowed or paid on such loan. Upon receiving the full amount of the principal to be used solely for such purposes, the company may issue its surplus notes, which shall fully recite the conditions of the loan: provided that no such notes shall be issued by any such company or be paid, discharged or retired in whole or in part without prior approval of the commissioner of insurance, and no surplus note or notes shall be issued by any mutual insurance company unless it accepts the requirements imposed by this subsection. Except as herein provided, such notes and indebtedness shall not be a liability or claim against any of the assets of the company. The principal and interest shall be payable only from the surplus over all other liabilities. The amount of principal and interest unpaid shall be reported in each annual statement. Surplus notes issued pursuant to the provisions of this section shall not be deemed a security within the meaning of the term as defined in chapter 189 and the provisions of said chapter shall not apply to such surplus notes.

Approved May 25, 1943.

No. 268, S.]

[Published May 27, 1943.

## CHAPTER 200.

AN ACT to create 40.16 (11) and 40.04 (14) of the statutes, relating to powers of school boards and school districts.

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

Section 1. 40.16 (11) of the statutes is created to read:

40.16 (11) The school district board may furnish lunches to the pupils of the district and pay for same out of district funds.

Section 2. 40.04 (14) of the statutes is created to read:

40.04 (14) School Lunches. To direct the school board to furnish hot lunches to the pupils of the district and appropriate funds for that purpose.

Approved May 25, 1943.

No. 270, S.]

[Published May 27, 1943.

## CHAPTER 201.

AN ACT to appropriate certain moneys made available on account of refund made by the federal government.

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

There is appropriated to the state department of public welfare any money received from the treasurer of the United States through the works progress administration as a refund of moneys previously disbursed and charged to section 20.17 (2) and returned to said department as a credit to section 20.17 (2), during the year 1941-1942. Said money shall be available under section 20.17 (2) for the fiscal year 1942-1943.

Approved May 25, 1943.