

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.]

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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 * * *

department in * * * *its* discretion shall direct. At least 10 days before the time fixed for such hearings, the * * * *department* shall cause notice thereof to be mailed to the county clerk and to the attorney or other representative of each town, city and village in whose behalf an appearance has been entered in the matter of such appeal.

(9) The * * * *department of taxation* shall have authority to issue subpoenas requiring the attendance of witnesses to produce books and papers and to give testimony at such times and places as may be designated therein. Witnesses summoned at the instance of * * * *said department* shall be compensated at the rates provided by law for witnesses in courts of records, the same to be audited and paid the same as other claims against the state, upon the certificate of said * * * *department*. If any person shall disobey any subpoena or refuse to be sworn or to make affirmation or to testify when lawfully required so to do under any provision of law he may be proceeded against for contempt as provided in section 325.12. If any property owner or other person shall make any false statement to said * * * *department* or to any person employed by * * * *it* upon any matter under investigation he shall be subject to all the forfeitures and penalties imposed by law for false statements to assessors and boards of review.

SECTION 3. The last sentence of 70.84 is amended to read:

(70.84) (last sentence) The * * * *department of taxation*, or its authorized agent, shall at any time have access to all assessment and tax rolls herein referred to for the purpose of assisting the local clerk and in order that the results of the reassessment may be carried into effect.

SECTION 4. 72.18 (2) is amended to read:

(72.18) (2) * * * *The department of taxation* shall appoint an inheritance tax counsel who shall have charge of the inheritance tax work under the supervision of the * * * *department*, and who shall be provided with such further assistance from time to time from the regular force of the * * * *department* as may be necessary and expedient. Such inheritance tax counsel shall devote his time to the work of inheritance tax investigations, and he shall personally make such investigations at the * * * county courts from time to time as deemed advisable. He shall counsel and assist public ad-

ministrators and shall appear in the county courts * * * when requested by the county judge or public administrator. He shall file with the * * * *department* triplicate reports on the first day of January, April, July and October each year, together with such additional triplicate reports of particular estates from time to time as seem to require the special attention of the legal department. One copy of such reports shall be filed with the * * * *department of taxation*, one copy shall be submitted to the attorney-general by the * * * *department* with such recommendation thereon as it may deem advisable for the due administration of the inheritance tax laws, and one copy may in the discretion of the * * * *department* be submitted by it to the county judge or public administrator of the county reported on with such recommendation as the * * * *department* may deem wise and expedient.

Approved March 26, 1943.

No. 3, A.]

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CHAPTER 21.

AN ACT to repeal and recreate 20.07 (1) of the statutes, relating to the retirement of certificates of indebtedness owed by the general fund to the school fund and normal school fund, providing for the investment of the proceeds in United States war bonds, and making an appropriation.

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

20.07 (1) of the statutes is repealed and recreated to read:
 20.07 (1) PAYMENT OF CERTIFICATES OF INDEBTEDNESS; INVESTMENT IN WAR BONDS. On the effective date of this subsection, an amount sufficient to retire in full the outstanding certificates of indebtedness, with accrued and unpaid interest thereon, owing from the general fund to the school fund and the normal school fund, the principal sum of such certificates amounting in the aggregate to \$20,000 in favor of the normal school fund and \$1,163,700 in favor of the school fund. The commissioners of public lands shall invest the total amount so paid, as near as may be, in United States war bonds and shall hold said bonds until their maturity.

Approved March 26, 1943.