LAWS OF WISCONSIN—CH. 366

No. 34, A.]

[Published June 26, 1943.

CHAPTER 366.

AN ACT to amend 272.18 (15) of the statutes, relating to wages exempt from execution.

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

272.18 (15) of the statutes is amended to read:

272.18 (15) Sixty per cent of the earnings of any person having a family dependent upon him for support at the time of the commencement of proceedings for the collection of debt, including the earnings of any minor child or children whose earnings contribute to the support of such family but not less than \$60 nor more than \$100, and 60 per cent of the earnings of any person not having a family so dependent upon him for support but not more than \$40, for the month preceding the service of any writ of attachment, execution * or garnishin proceedings supplementary to execution, ment, or * * and not less than \$180 nor more than \$300 for any person having a family dependent upon him, and in case of a person not having a family so dependent upon him for support, not more than \$120 for the preceding 3 months. An additional amount of \$10 for such preceding month and \$30 for such preceding 3 months shall be allowed for each child under * * * 18 years of age and for each other person, dependent upon him for support. The amount reached by any garnishment shall be computed as follows: The earnings for any month shall be considered reduced by the amount of any sum recovered during that month in any action mentioned in this subsection. From the earnings thus reduced for the month preceding, deduct the exemptions applicable thereto. From the earnings thus reduced for the 3 months preceding, deduct the exemption applicable thereto. Subject to prior attachment, executions, garnishments, and supplementary proceedings, the amount reached shall be the first above balance, the second above balance, or the amount due from the garnishee to the principal debtor at the time of service, whichever of the 3 * The debtor shall not be entitled to is the smallest. * additional exemption for child, children, other dependent or dependents, under this subsection, unless it shall be shown that he is actually and reasonably contributing according to his

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means and circumstances to the support of * * * such dependent or dependents. The garnishee shall recover costs when the property to be reached is exempt from execution against the principal debtor at the time of serving the process on the garnishee. All crops, live stock, dairy products and all other products grown or produced by a person to which his personal effort or that of his minor children has contributed, and all proceeds from the sale of such crops, live stock, dairy products, and other products shall be deemed earnings within the meaning of this subsection, but such definition of earnings shall not limit any other exemption provided by this section.

Approved June 24, 1943.

No. 177, A.]

[Published June 30, 1943.

CHAPTER 367.

AN ACT to amend chapter 15, laws of 1935, section 3 (2), (71.50, statutes of 1941); chapter 505, laws of 1935, section 3 (1) and (9), (71.60, statutes of 1941); chapter 363, laws of 1933, section 4 (1) (introductory paragraph) (72.75, statutes of 1941); and 139.50 (2) (introductory paragraph) of the statutes, relating to a continuation of certain taxes otherwise expiring in 1943, to provide revenue to pay state aids for old-age assistance, aid to dependent children, blind pensions, and other charitable aids, and state school aids, to provide rehabilitation for returning veterans of World War II, to provide for necessary construction and improvements at state institutions and other state property and to provide for postwar public works projects to relieve postwar unemployment, and to operate the state government during the biennium 1943-1945.

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

SECTION 1. Chapter 15, laws of 1935, section 3 (2), as last amended by chapter 63, laws of 1941 (71.50, statutes of 1941) is amended to read:

(71.50, Statutes of 1941) (Chapter 15, Laws of 1935) (section 3) (2). In addition to the taxes imposed by sections 72.01 to 72.24 and 72.50 to 72.61 of the statutes, an emergency tax for