

No. 356, S.]

[Published July 3, 1943.]

**CHAPTER 440.**

AN ACT to amend 72.11 (3) of the statutes, relating to joint deposit boxes and joint bank accounts of partnerships.

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

72.11 (3) of the statutes is amended to read:

72.11 (3) No safe deposit company, trust company, bank, corporation or other institution, person or persons having in possession or control securities, deposits, or other assets, belonging to or standing in the joint names of a resident decedent and one or more other persons, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, bank, corporation or other institution, making the delivery or transfer herein provided, shall deliver or transfer the same to the survivor or survivors, nor to the executors, administrators, or legal representative of such decedent, nor to any person or persons whomsoever, unless notice of the time and place of such intended delivery or transfer be served upon the \* \* \* *department of taxation* and public administrator at least 10 days prior to said delivery or transfer; nor shall any such safe deposit company, trust company, bank, corporation or other institution, person or persons deliver or transfer any securities, deposits or other assets belonging to or standing in the joint names of a resident decedent and one or more other persons, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, bank, corporation or other institution making the delivery or transfer, without retaining a sufficient portion or amount thereof to pay any tax and interest which may thereafter be assessed under the provisions of the inheritance tax laws on account of the delivery or transfer of such securities, deposits or other assets, including the shares of capital stock of, or other interests in, the safe deposit company, trust company, bank, corporation or other institution making the delivery or transfer, under the provisions of this section, unless the \* \* \* *department of taxation* consents thereto in writing. And it shall be lawful for the \* \* \* *department of taxation* or public administrator, personally or by representative to examine said securities, deposits or assets at the time

of such delivery or transfer. Failure to serve such notice or to allow such examination or to retain a sufficient portion or amount to pay such tax and interest as herein provided, shall render said safe deposit company, trust company, bank, corporation or other institution, person or persons liable to the payment of the amount of tax and interest due upon said securities, deposits or other assets, including the shares of the capital stock of, or other interest in, the safe deposit company, trust company, bank, corporation or other institution making the delivery or transfer. The \* \* \* *department of taxation* may issue a certificate authorizing the delivery or transfer of any such stock, securities, deposits or other assets, whenever it appears to the satisfaction of the \* \* \* *department* that no tax is due thereon. *This subsection shall not be applicable to bank accounts or property belonging to or standing in the name of a partnership.*

Approved July 1, 1943.

No. 365, S.]

[Published July 3, 1943.]

#### CHAPTER 441.

AN ACT to amend 21.025 (11) (b) and 21.13 of the statutes, relating to the liability in the civil courts of members of the Wisconsin State Guard for acts committed in line of duty and providing for their defense.

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

SECTION 1. 21.025 (11) (b) of the statutes is amended to read:  
 21.025 (11) (b) No officer or enlisted man of such forces shall be arrested on any warrant, except for treason or felony, while going to, remaining at, or returning from a place where he is ordered to attend for military duty *and no officer or enlisted man of such forces shall be held criminally liable or liable for damages or for any forfeiture on account of any act performed by him in good faith pursuant to any reasonable order of a superior officer or any applicable general order. Any order of a superior officer shall be deemed prima facie reasonable except in cases of treason or felony in which cases (other than homicide or assault), the*