

ing the banking commission to transmit such funds or property to the state treasurer to become the property of the state. Any person claiming an interest in any such funds or property so ordered to be transmitted to the state treasurer may within 5 years after the entry of such order bring suit against the state for recovery thereof without interest.

Approved July 7, 1943.

---

No. 685, A.]

[Published July 9, 1943.

### CHAPTER 483.

AN ACT to amend 78.01 (6) of the statutes, relating to motor fuel tax.

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

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

78.01 (6) "Motor fuel" means and includes Class 1 motor fuel and Class 2 motor fuel as hereinafter defined. Class 1 motor fuel shall mean (a) all products commonly or commercially known or sold as gasoline (including casing-head and absorption or natural gasoline), benzol, benzene or naphtha regardless of their classification or uses; and (b) any liquid prepared, advertised, offered for sale or sold for use as or commonly and commercially used as a fuel in internal combustion engines which has a flash point of less than 110 degrees Fahrenheit when tested in the Tagliabue closed cup or when subjected to distillation in accordance with the standard method of test for distillation of gasoline, naphtha, kerosene and similar petroleum products (American society of testing materials designation D-86) shows not less than 10 per cent distilled (recovered) below 347 degrees Fahrenheit \* \* \* or not less than 95 per cent distilled (recovered) below 464 degrees Fahrenheit. Class 2 motor fuel shall mean all combustible gases which exist in a gaseous state at 60 degrees Fahrenheit and at a pressure of 14-7/10 pounds per square inch absolute, and other products not included within the foregoing provisions of this subsection; provided, however, that only those quantities of said combustible gases and said other products which are sold for use or used to propel motor vehicles upon the public high-

ways, and in machinery and equipment in connection with the construction, repair and maintenance of the public highways, shall be subject to the tax imposed by this chapter.

Approved July 7, 1943.

No. 73, A.]

[Published July 10, 1943.

#### CHAPTER 484.

AN ACT to amend 71.04 (1); and to create 71.04 (13) of the statutes, relating to deductions for medical and hospital bills for purpose of the income tax law.

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

SECTION 1. 71.04 (1) of the statutes is amended to read:

71.04 (1) Payments made within the year for wages or other compensation for services actually rendered in carrying on the profession, occupation or business from which the income is derived. But no deductions shall be made for any amount paid for services actually rendered in the carrying on of the profession, occupation or business from which the income is derived unless there be reported the name and address and amount paid each person to whom a sum of \$700 or more shall have been paid for services during the assessment year. *Except as provided in subsection (13) of this section*, no deduction shall be allowed under this section for any amounts expended for personal, living or family expenses.

SECTION 2. 71.04 (13) of the statutes is created to read:

71.04 (13) Payment for expenses for hospital, nursing, medical, surgical, dental, and other healing services and for drugs and medical supplies incurred by the taxpayer on account of sickness or of personal injury to himself or his dependents in excess of \$50 but not more than \$500.

SECTION 3. The provisions of this act shall be applicable to income of 1943 or corresponding fiscal year and to subsequent years.

Approved July 8, 1943.