

SECTION 5. 71.61, 72.74 and 72.75 of the statutes of 1943 are reenacted.

SECTION 6. 370.03 and 370.04 of the statutes apply to the repeals made by this act. The repeal in this act of any expired tax does not relieve the levy, assessment and collection of such tax for any year to which such tax applied or relieve any forfeiture or penalty in connection therewith, and section 370.04 applies to all of said tax liabilities.

Approved May 17, 1945.

No. 461, S.]

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### CHAPTER 160.

AN ACT to amend chapter 589, laws of 1921, section 60, (Introductory paragraph), as amended by chapter 458, laws of 1943, relating to policemen's annuity and benefit funds in cities of the first class.

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

Chapter 589, laws of 1921, section 60 (Introductory paragraph) is amended to read:

(Chapter 589, Laws of 1921) Section 60 (Introductory paragraph). Notwithstanding the provisions of any other subsection of this section, any present employe who shall have been a member of the police department of such city on December 31 of the year in which this section shall come into effect in such city, or any policeman who was not a member of the police department of such city on December 31 of the year in which this section came into effect in such city but was a member of such department of such city prior to said date and resigned or was discharged from the service prior to said date, being ineligible for annuity, who reentered such service in such city subsequent to such date and remained in such service continuously for a period of at least 15 years from his date of reentrance into said service, who shall resign or be discharged from the service (either before or after he shall have become 50 years of age) after he shall have completed 22 or more years of service and for whom the amount of annuity provided in accordance with the foregoing provisions of this section shall be less than 50 per cent of

his \* \* \* average annual earnable salary during his last 5 years of creditable service immediately preceding retirement, resignation or discharge from the service, shall receive annuity from and after the date of such retirement, resignation or discharge of an amount equal to 50 per cent of his \* \* \* average annual earnable salary during his last 5 years of creditable service immediately preceding retirement, resignation or discharge; and provided, that any employe who shall have become a member of the police department of such city on or after January 1, 1922, who shall retire, resign or be discharged from the service after he shall have completed 25 or more years of service and for whom the amount of annuity provided in accordance with the foregoing provisions of this section shall be less than 50 per cent of his \* \* \* average annual earnable salary during his last 5 years of creditable service immediately preceding retirement, resignation or discharge from the service, shall receive annuity from and after the date of such resignation or discharge of an amount equal to 50 per cent of his \* \* \* average annual earnable salary during his last 5 years of creditable service immediately preceding retirement, resignation or discharge, provided that nothing in this subsection shall act to reduce the amount of annuity of any member who was eligible to retire on annuity on the day before the effective date of this subsection at one-half or more of his salary as it was in effect on such day, to an amount less than his annuity would have been if he had retired as of that day; however, any increase in compensation received after the effective date of this section shall be considered for annuity purposes under the 5-year average salary provision of this section.

Approved May 17, 1945.