

No. 110, S.]

[Published May 16, 1947.]

**CHAPTER 107.**

AN ACT to amend 71.61 (2) of the statutes, relating to the privilege dividend tax.

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

71.61 (2) of the statutes is amended to read:

71.61 (2) Every corporation reporting its income under chapter 71 upon a calendar year basis shall on or before January 31, 1946, make return of its dividend payments on the forms prescribed by the department of taxation and make remittance to the department of taxation of privilege dividend taxes deducted and withheld from dividends paid during the period July 1, 1945, to December 31, 1945. Every corporation reporting its income under chapter 71 upon a fiscal year basis shall, on or before the \* \* \* *seventy-fifth* day \* \* \* following the close of such year, make return of its dividend payments on the forms prescribed by the department of taxation and make remittance to the department of taxation of privilege dividend taxes deducted and withheld from dividends paid between July 1, 1945, and the close of its fiscal year. Thereafter all corporations required to deduct and withhold any tax under this section shall make return and remittance of such taxes to the department of taxation on or before the \* \* \* *seventy-fifth* day \* \* \* following the close of their fiscal or calendar years.

Approved May 14, 1947.

No. 120, S.]

[Published May 16, 1947.]

**CHAPTER 108.**

AN ACT to amend 41.16 (1) and (3) of the statutes, relating to the financing of vocational and adult education schools.

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

41.16 (1) and (3) of the statutes are amended to read:

41.16 (1) The local board of vocational and adult education shall annually report \* \* \* the municipal clerk before September

the amount of money required for the next fiscal year for the support of all the schools of vocational and adult education, \* \* \* *but not including amounts required for debt service and retirement of vocational and adult education school bonds.*

(3) Whenever the local board of vocational and adult education in any city shall deem it necessary to erect, or to make additions to buildings, or to purchase sites or addition to sites, and a natatorium or natatoria in connection therewith, whenever directed by the common council to erect a *natatorium* as a part of such buildings, \* \* \* *the local board may inform the council of the amount of funds needed for one or more of said purposes, and request \* \* \* the council to issue vocational and adult education school bonds for any of said purposes, or any 2 or more of said purposes combined, and \* \* \* the council may cause vocational and adult education school bonds to be issued for any of said purposes or any 2 or more of said purposes combined, in the same manner as other bonds are issued in such city. Whenever bonds are issued for any 2 of said purposes combined, the local board may apply the proceeds to any of the purposes for which \* \* \* the bonds were issued in any proportion it deems necessary; provided, that whenever a natatorium shall be erected in connection therewith as herein provided, the maintenance cost of such natatorium shall be paid by the local board and the city in such proportions as shall be agreed upon by the common council and the local board, or if they cannot agree then each shall pay 50 per cent thereof. \* \* \* Such vocational and adult education bonds shall be issued in the manner provided in and subject to the provisions of chapter 67.*

Approved May 14, 1947.