

June 30, 1947, \$25,000 to supplement the appropriation made by section 20.38 (2) (b). This supplementary appropriation shall be used exclusively for teachers' salaries and other expenses incurred in the conduct of summer school work.

SECTION 3. There is appropriated from the state highway fund to the various state departments hereinafter designated, for the fiscal year ending June 30, 1947, amounts to supplement the respective appropriations and for the purposes hereinafter set forth:

STATUTORY DESIGNATION	DESCRIPTION	AMOUNT
20.052 (1)	Motor Vehicle Department— General Administration	\$200,000
20.091 (1)	Department of Taxation—Collection of Motor Fuel Tax	2,500
20.511 (1)	Public Service Commission—Motor Vehicle Regulation	20,010

Approved March 25, 1947.

No. 417, A.]

[Published March 26, 1947.

### CHAPTER 17.

AN ACT relating to emergency salary adjustments for state civil service employes for March 1947, and re-enacting the appropriation therefor.

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

SECTION 1. Chapter 8, Laws of 1947 (Bill 96, A.) having been published on March 18, 1947, and the attorney general having ruled that the emergency salary adjustments provided for in said act are not payable for the month of March until March 19, 1947, as a result of which many state employes entitled to said emergency salary adjustments will sustain an ascertainable salary reduction for the period March 1 to March 18, inclusive, and the legislature having intended in passing Bill 96, A. that such emergency salary adjustments be payable for the entire month of March 1947, the legislature hereby provides, subject to exceptions hereinafter stated, that from

and after the effective date of this act the emergency salary adjustments payable for the remainder of March shall be increased by an amount equivalent to the ascertainable reduction in such adjustments for the period March 1 to March 18, inclusive, so that the total salary of each state employe entitled to such adjustment shall be the same for the month of March as if Chapter 8 had become effective prior to March 1, 1947.

SECTION 2. Since most, if not all, of the payrolls of the various departments and agencies of the state government have been computed and certified on the basis of the application of such emergency salary adjustments for the entire month of March 1947, and since the amount of such adjustments under this act is the same as the computation made in such payrolls, and since a recomputation of such payrolls would involve substantial time and expense and such recomputation is in fact not necessary, all March 1947 payrolls heretofore or hereafter certified shall, as to such computation, be accepted and processed by all officers concerned.

SECTION 3. This act does not apply to any employe whose employment terminated prior to March 19, 1947, nor to any employe whose employment began on or after March 19, 1947. The emergency salary adjustment provided by this act shall be pro rated as to any employe whose employment is terminated between the effective date of this act and March 31, 1947.

SECTION 4. The appropriation made by section 20.74 (3) (created by Chapter 8, Laws of 1947) is re-enacted for the purposes stated in chapter 8 and this act.

Approved March 26, 1947.

No. 3, S.]

[Published March 28, 1947.

### CHAPTER 18.

AN ACT to create 66.70 of the statutes, prohibiting political subdivisions of the state from levying or collecting a tax on income.

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

66.70 of the statutes is created to read:

66.70 POLITICAL SUBDIVISIONS PROHIBITED FROM LEVYING TAX ON INCOMES. No county, city, village, town, or other unit of