such shares now are, or may hereafter be, insured by the federal savings and loan insurance corporation, under acts of congress of the United States now in effect or which may hereafter be enacted, shall be lawful.

Approved May 29, 1947.

No. 234, S.]

[Published June 6, 1947.

CHAPTER 206.

AN ACT to repeal 20.208, 23.14, 42.60, 42.61, 42.62, 42.63, 42.64, 42.66, 59.074 (2), and 60.73; to repeal and recreate 20.726 (2), 66.90 (6) (a) 3 and 66.90 (18) (c); to renumber 20.71 to be 20.71 (1), to renumber 62.13 (9) (e) to be 62.13 (9a), to renumber 62.13 (10) (f) to be 62.13 (10) (g), to renumber 66.90 (3) (e) 3 to be 66.90 (3) (e) 9, to renumber 66.90 (3) (e) 4 to be 66.90 (3) (e) 10, to renumber section 13 of Chapter 396 of the Laws of 1937 to be subsection (1) of section 13 of Chapter 396 of the Laws of 1937; to amend 60.29 (37), 62.13 (9a) (as renumbered), 62.13 (10) (g) (as renumbered), 66.90 (1), 66.90 (2), 66.90 (3) (a) (b) (c) (e) 1, 2 and 9 (as renumbered), (f) (1) (o) (p) and (r), 66.90 (4) (a) and (c), 66.90 (6) (a) 1 and (e), 66.90 (7) (b) 2, 66.90 (7a) (a), 66.90 (8) (a) 1 and (d), 66.90 (9) (b), 66.90 (10) (b) 1, 2 and (c), 66,90 (12) (b) 1 and 2 (f) and (g), 66.90 (15) (a), 66.90 (16) (c) and (d), 66.90 (20) (e), 66.90 (21) (b), 66.90 (22) (a) 1 and 66.90 (23) (b) and (c); to create 20.20 (28), 20.71 (2), 20.90 (2), 23.15, 42.71, 61.65 (6) and (7), 62.13 (9) (e), 62.13 (10) (f), 66.90 (3) (e) 3, 4, 5 and 8, 66.90 (4) (d), 66.90 (5) (a) 3, 4, 6 and 66.90 (7) (a) 4 and 5, 66 90 (14) (b) 3, 102.455, relating to the consolidation of certain pension funds with the Wisconsin Municipal Retirement Fund, the inclusion of certain present and future public employes thereunder, granting a duty disability benefit to certain employes thereunder, and making appropriations.

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

SECTION 1. 20.20 (28) of the statutes is created to read: 20.20 (28) Such sums as may be necessary to pay the pen-

sions which were granted under section 23.14 at any time prior to January 1, 1948, but which will be payable on or after such date.

SECTION 2. 20.208 of the statutes is repealed effective January 1, 1948.

SECTION 3. 20.71 of the statutes is renumbered to be 20.71 (1).

Section 4. 20.71 (2) of the statutes is created to read:

20.71 (2) There is appropriated from the general fund to the bureau of personnel on July 1; 1947 \$2000.00 to defray the expense of investigating and checking the service record and average salary of certain state employes and other data required by the board of trustees of the Wisconsin retirement fund in computing the municipality contribution rate for the State of Wisconsin pursuant to section 66.90 for the calendar year 1948.

SECTION 5. 20.726 (2) of the statutes is repealed and recreated to read:

20.726 (2) Commencing July 1, 1946 from the interest earnings of the state employes' retirement fund such sum as may be necessary to pay the expense of administering said fund until January 1, 1948, and commencing January 1, 1948, from the general fund such sum as may be necessary to pay such expense from and after said date.

Section 6. 20.90 (2) of the statutes is created to read:

20.90 (2) Annually, beginning July 1, 1947, from the respective funds from which state employes' and elected and appointed state officers' salaries are paid such sums as may be necessary to make the municipality contributions to be made by the State of Wisconsin pursuant to section 66.90 (8) (a) 1.

Section 7. 23.15 of the statutes is created to read:

23.15 (1) Effective January 1, 1948, section 23.14 of the statutes is repealed. The persons who are the trustees of the conservation warden pension fund on December 31, 1947 shall immediately thereafter prepare an account showing the exact amount of money paid into said fund by each person who was a conservation warden on such date, and forthwith certify to the Wisconsin retirement fund the name of such person and the amount which he has paid into such fund, and said trustee shall pay or cause to be transferred to said latter fund from

the conservation warden pension fund a sum equal to the amounts so certified; thereupon the Wisconsin retirement fund shall enter the amounts so paid and certified as a normal contribution to the credit of the respective accounts of such wardens which shall forthwith be established for them in the Wisconsin retirement fund. The said trustees shall also prepare an account of the exact amount of money received by the conservation ward pension fund as the proceeds from the sale of all confiscations under chapter 29, Wisconsin Statutes, other than confiscations of any wild animal as defined in section 29.01, or carcass or part thereof, and after making the payment or transfer hereinbefore provided for, shall pay or cause to be paid or transferred from the conservation warden pension fund to the school fund created by Article X, section 2, Wisconsin constitution, the amount so determined, together with interest at 3 per cent per annum from the date that such proceeds were received by such conservation warden pension fund. The said trustees shall convert into eash as soon as practicable any assets of the conservation warden fund then remaining and pay all of such cash to the conservation fund.

- (2) All pensions to wardens and all payments to widows and children of former wardens which shall have been granted under section 23.14 and which are in effect on December 31, 1947, thereafter shall be paid from the conservation fund by the conservation commission, but otherwise in accordance with the provisions of section 23.14, Statutes of 1945.
- (3) Payments to the widow and children of any conservation warden who shall have retired prior to January 1, 1948, but who shall die on or after such date, shall be granted, and shall be made from the conservation fund, but otherwise in accordance with the provisions of section 23.14 (8), Statutes of 1945.
- (4) The conservation commission shall administer the pensions payable under subsections (2) and (3) hereof, and on January 1, 1948 shall succeed to all of those duties and powers of the trustees of the conservation warden pension fund under section 23.14, Statutes of 1945, which shall be necessary for such purpose.
- (5) No portion of any pension or payment which shall be paid under subsections (2) or (3) hereof shall be held, seized, taken subject to, or detained, or levied on, by virtue of any attachment, exemption, injunction, writ or other order or de-

cree or any process or proceeding whatever issued out of or by any court of this state for the payment or satisfaction, in whole or in part, of any debt, damages, claim or judgment.

Section 8. 42.71 of the statutes is created to read:

- 42.71 Effective January 1, 1948, sections 42.60, 42.61, 42.62, 42.63, 42.64 and 42.66, Statutes of 1945, are repealed, provided however, that said sections may be referred to for the purpose of determining the applicability of the remaining portions of sections 42.60 to 42.70 which constituted the state employes' retirement system. It is the intention of the legislature that said system shall continue to function, substantially as before, until its liabilities are discharged and its assets liquidated except that:
- (a) After December 31, 1947, no person may acquire membership in said system, and no new accounts may be established, or further deposits made therein, based on wages or salary earned subsequent to said date.
- (b) No copies of pay rolls shall be submitted to the state annuity and investment board covering sums earned after. December 31, 1947.
- (c) After December 31, 1947, no person may retire or be retired under said system.
- (d) Persons who are active members of the state employes' retirement fund on December 31, 1947 shall be or become participating employes under section 66.90 in accordance with (5) (a) 4 of said section, and their accounts and a corresponding amount of assets in the state employes' retirement fund shall be transferred to the Wisconsin retirement fund in accordance with section 66.90 (7) (a) 4.

Section 9. 59.074 (2) of the statutes is repealed.

Section 10. 60.29 (37) of the statutes is amended to read: 60.29 (37) The town board of any town * * * may, by ordinance adopted by a majority of the members thereof, and ratified by the electors at a referendum vote taken by written or printed ballots at a regular or special town meeting * * *, elect to be included in, and be subject to, the provisions of the Wisconsin * * retirement fund established by section 66.90 and elect the prior service credit rate which shall be applicable to all employes of such town included as of the effective date.

Section 11. 60.73 of the statutes is repealed.

Section 12. 61.65 (6) of the statutes is created to read:

61.65 (6) No person who, prior to January 1, 1948, had not contributed to a police pension fund established pursuant to this section shall be permitted to contribute to such fund or become a member thereof on or after such date; nor shall he or his widow, child or dependent parent be, or become, entitled to receive any benefit from such fund. Any person who, after December 31, 1947, becomes a member of the police department in a village having a population of 5000 or more according to the last federal census, or who was a member of such department on said date, but who, in each such case had not, on or before such date, properly contributed to a police pension fund established pursuant to this section, and who can otherwise qualify, shall be, or become, a participating employe under section 66.90. If any such participating employe shall be entitled to a prior service credit, he shall be given such credit at the 2 rate unless the municipality by which he is employed shall have elected to become a participating municipality under said section, in which case the rate elected by such municipality shall be used.

Section 13. 61.65 (7) of the statutes is created to read:

61.65 (7) No person who, prior to January 1, 1948, had not contributed to a firemen's pension fund established pursuant to this section, shall be permitted to contribute to such fund or become a member thereof on or after such date; nor shall he or his widow, child or dependent parent be, or become, entitled to receive any benefit from such fund. Any person who, after December 31, 1947, becomes a member of the fire department in a village having a population of 5500 or more according to the last federal census, or who was a member of such department on said date, but who, in each such case had not, on or before such date, properly contributed to a fireman's pension fund established pursuant to this section, and who can otherwise qualify, shall be, or become, a participating employe under section 66.90. If any such participating employe shall be entitled to a prior service credit, he shall be given such credit at the 2 rate unless the municipality by which he is employed shall have elected to become a participating municipality under said section, in which case the rate elected by such municipality shall be used.

Section 14. 62.13 (9) (e) of the statutes is renumbered to be 62.13 (9a).

Section 15. 62.13 (9) (e) of the statutes is created to read: 62.13 (9) (e) No person who, prior to January 1, 1948, had not contributed to a police pension fund established pursuant to this subsection shall be permitted to contribute to such fund or become a member thereof on or after such date; nor shall he or his widow, child or dependent parent be, or become, entitled to receive any benefit from such fund. Any person who, after December 31, 1947, becomes a member of the police department in a city of the second or third class, or who was a member of such department on said date, but who, in each such case had not, on or before such date, properly contributed to a police pension fund established pursuant to this subsection, and who can otherwise qualify, shall be, or become, a participating employe under section 66.90. If any such participating employe shall be entitled to a prior service credit, he shall be given such credit at the 2 rate unless the municipality by which he is employed shall have elected to become a participating municipality under said section, in which case the rate elected by such municipality shall be used.

SECTION 16. 62.13 (9a) of the statutes, as renumbered, is amended to read:

62.13 (9a) In cities of the fourth class the council may annually and from time to time provide by ordinance for the pensioning, out of the general fund or otherwise, of members of the police department who have served for a term of 20 years or more, and shall have reached the age of 55 years, or who shall be disabled or superannuated, and for the widows and orphans of deceased members. Such pension shall not exceed one-half the salary of such officer at the time of his pensioning or death. No person who, prior to January 1, 1948 had not contributed to a police pension fund established pursuant - to this subsection shall be permitted to contribute to such fund or become a member thereof on or after said date; nor shall he or his widow or child be, or become, entitled to receive any benefit from such fund or under any such ordinance which may have been passed after December 31, 1947 pursuant to this subsection. Any person who, after December 31, 1947, becomes a member of the police department in a city of the fourth class, or who was a member of such department on said date. but who, in each such case had not, on or before such date, properly contributed to a police pension fund established pursuant to this subsection, and who can otherwise qualify, shall be, or become, a participating employe under section 66.90. If any such participating employe shall be entitled to a prior service credit, he shall be given such credit at the 2 rate unless the municipality by which he is employed shall have elected to become a participating municipality under said section, in which case the rate elected by such municipality shall be used.

Section 17. 62.13 (10) (f) of the statutes is renumbered to be 62.13 (10) (g).

Section 18. 62.13 (10) (f) of the statutes is created to read: 62.13 (10) (f) No person who, prior to January 1, 1948, had not contributed to a firemen's pension fund established pursuant to this subsection shall be permitted to contribute to such fund or become a member thereof on or after such date; nor shall he or his widow, child or dependent parent be, or become, entitled to receive any benefit from such fund. Any person who, after December 31, 1947, becomes a member of the fire department in a city of the second or third class, or who was a member of such department on said date, but who, in each such case had not, on or before such date, properly contributed to a firemen's pension fund established pursuant to this subsection, and who can otherwise qualify, shall be, or become, a participating employe under section 66.90. If any such participating employe shall be entitled to a prior service credit, he shall be given such credit at the 2 rate unless the municipality by which he is employed shall have elected to become a participating municipality under said section, in which case the rate elected by such municipality shall be used.

Section 19. 62.13 (10) (g) of the statutes, as renumbered, is amended to read:

62.13 (10) (g) Each city of the fourth class shall install a pension system for full-time firemen pursuant to this subsection, unless the common council shall adopt a pension plan for such firemen in the same manner as provided for policemen by section 62.13 * * * (9a), or unless the city shall act or shall have acted to become a participating municipality pursuant to section 66.90, in which event members of the fire department shall be included under the provisions of section 66.90

if they can otherwise qualify thereunder provided there is not existing in such city a system created pursuant to this section. No person who, prior to January 1, 1948 had not contributed to a firemen's pension system established pursuant to this paragraph or section 62.13 (9a) shall be permitted to contribute to such a system or become a member thereof on or after such date; nor shall he or his widow or child be, or become, entitled to receive any benefit from either such system or under any ordinance which may have been passed on December 31, 1947, pursuant to this paragraph or section 62.13 (9a). Any person who, after December 31, 1947 becomes a full-time fireman in a city of the fourth class or who was such a full-time fireman on said date, but who, in each such case had not, on or before such date, properly contributed to a firemen's pension system established pursuant to this paragraph, or section 62.13 (9a), and who can otherwise qualify, shall be, or become, a participating employe under section 66.90. If any such participating employe shall be entitled to a prior service credit, he shall be given such credit at the 2 rate unless the municipality by which he is employed shall have elected to become a participating municipality under said section, in which case the rate elected by such municipality shall be used.

Section 20. 66.90 (1) of the statutes is amended to read:

66.90 (1) The purpose of this fund is to provide for the payment of annuities and other benefits to employes and to beneficiaries of employes of the State of Wisconsin and municipalities in the state, thereby enabling such employes to provide for themselves and their dependents in case of old age, disability and death, and thereby effecting economy and efficiency in the public service by furnishing an orderly means whereby employes who become aged or otherwise incapacitated may, without hardship or prejudice, be retired from active service.

Section 21. 66.90 (2) of the statutes is amended to read:

66.90 (2) A retirement and benefit fund to be operated and maintained in accordance with the provisions of this section is hereby created. This fund shall be known as the "Wisconsin * * retirement fund."

Section 22. 66.90 (3) (a) (b) (c) (e) 1 and 2 (f) (l) (o) (p) and (r) of the statutes are amended to read:

66.90 (3) The following words and phrases as used in this

section, unless different meanings are plainly indicated by their context, shall have the following meanings respectively:

- (a) Fund. The Wisconsin * * * retirement fund.
- (b) Municipality. The State of Wisconsin and any city, village, town, county, common school district, high school district, sewerage commission organized under section 144.07 (4) or a metropolitan sewerage district organized under section 66.20, * * * now existing or hereafter created within the state * * *
- (e) Participating municipality. Any municipality included within the provisions of this fund * * *
 - (e) The definition of employe shall not include persons:
- 1. * * * Who are senior teachers or junior teachers within the meaning of sections 42.20 to 42.54.
- 2. Who are * * * contributing to any policemen's or firemen's pension fund by virtue of section 61.65 or section 62.13 (9) or (10), except that any such person * * * may, by written notice, filed with the city or village clerk, irrevocably renounce all present, future and contingent benefits under the provisions of section 61.65 or section 62.13 (9) or (10), after which such person shall be exclusively under the Wisconsin * * retirement fund as long as he is otherwise eligible thereunder.
- (f) Participating employe. Any person included within the provisions of this fund * * *.
- (1) Annuitant. A person receiving a retirement annuity, beneficiary annuity, reversionary annuity or a disability annuity from this fund.
- (o) Board. The board of trustees * * * of the Wisconsin retirement fund.
- (p) Governing body. The council or common council in cities, except cities of the first class, village board in villages, county board in counties, school boards in common school districts or high school districts, joint sewerage commission, or metropolitan sewerage commission, or town board * * *, or any agent duly appointed by any such body and designated in a written notice * * * filed with the board as being authorized to act for any such body in matters pertaining to the fund * * *. For the State of Wisconsin there shall be a governing body for each department, board or commission thereof which governing body shall be, for each such department, board or commission,

the respective head thereof, who shall be certified in writing to the board of trustees by the clerk for such city and by the director of the bureau of personnel for the State of Wisconsin.

(r) Prior service contribution rate. The rate at which prior service credits for employes are computed. For municipalities designating rates in accordance with the provisions of subsection (4) the rates shall be the rates so designated; for other municipalities, the rate shall be 5 per cent. For the State of Wisconsin the prior service contribution rate shall be 2, except as provided in (4) (c) and (d).

Section 23. 66.90 (3) (e) 3 of the statutes is renumbered to be 66.90 (3) (e) 9.

Section 24. 66.90 (3) (e) 4 of the statutes is renumbered to be 66.90 (3) (e) 10.

Section 25. 66.90 (3) (e) 3, 4, 5 and 8 of the statutes are created to read:

- 66.90 (3) (e) 3 Teachers who are included, or are eligible to be included, under the public school teachers annuity and retirement fund created by section 38.24.
- 4. Who are contributing to any annuity and benefit fund established for policemen in cities of the first class pursuant to Chapter 589, Laws of 1921.
- 5. Who are contributing to any annuity and benefit fund established for firemen in cities of the first class pursuant to Chapter 423, Laws of 1923.
- 8. Who are contributing to any employes' retirement system in a city of the first class established pursuant to Chapter 396, Laws of 1937.

Section 26. 66.90 (3) (e) 9 of the statutes, as renumbered, is amended to read:

66.90 (3) (e) 9 Who are elected to office by vote of the people unless such elected person shall request the board in writing to be included within the provisions of this fund, provided that no person who is, or shall be, a member of the legislature or other state officer elected by vote of the people, shall be eligible to be included within the provisions of this fund because of service rendered to the state as a member of the legislature or as an elected state officer or be entitled to any credit hereunder because of such service. Any elected person who shall be or shall have been included at his request shall automatically be

included during any subsequent term or part thereof which he may serve in the same office or in any other elective office in the same municipality or any other participating municipality, and at all times while he is included shall be subject to the compulsory retirement provisions of subsection (9). Persons so electing to participate shall be considered employes on the effective date of participation of the employing municipality only if such election is received by the board within 90 days of such effective date and if such person was in the service of such municipality on such effective date. In all other cases any person so electing to participate shall become an employe as of the first day of the month following the receipt by the board of notice of such election. The administrative determination to the effect that the compulsory retirement provisions in subsection (9) apply to all persons who have once elected or shall once elect to be included in accordance with this subdivision is hereby declared to express and confirm the intention of the legislature.

Section 27. 66.90 (3) (e) 10 of the statutes, as renumbered, is amended to read:

66.90 (3) (e) 10 Employes other than those specified in subdivisions 1, * * * 2, 3, 4, 5, 6, 7 and 8 who are included under the provisions of a retirement system existing in the employing municipality on the effective date of participation of such municipality if notice of election by the governing body of such municipality, to exclude such persons from participation in this system has been received by the board prior to the effective date of participation of such municipality.

Section 28. 66.90 (4) (a) and (c) of the statutes, are amended to read:

66.90 (4) (a) Any municipality, except a city of the first class and the State of Wisconsin, shall be included within, and shall be subject to, the provisions of this fund by so electing, in accordance with this subsection. The effective date of participation of any such municipality shall be January 1 of the year after the year in which proper official notice of election to be included has been received by the board. The State of Wisconsin is hereby included, effective January 1, 1948.

(c) Municipalities electing to participate may also elect to provide prior service credits at rates equal to 2, * * * 1-1/2 or * * * 1 times the rates of municipality credits for cur-

rent service provided such basis is specifically designated in the notice of election to participate in the fund, as being applicable to all employes included as of the effective date. Each employe of the State of Wisconsin who becomes a participating employe effective January 1, 1948 pursuant to (5) (a) 4 shall be given prior service credit for state service prior to January 1, 1948 in accordance with (7) (a) 1 at the rate of 2 times the municipality credit for current service, minus the sum of the normal contribution credited to such employe pursuant to (7) (a) 4.

Section 29. 66.90 (4) (d) of the statutes is created to read: 66.90 (4) (d) Each conservation warden who becomes a participating employe under the Wisconsin retirement fund effective January 1, 1948 pursuant to subsection (5) (a) 3 shall be given prior service credit for state service prior to January 1, 1948 at the rate of 2 times the municipality credit for current service for such wardens as provided in subsection (6) (a) 1, minus the sum of the normal contribution credited to such warden pursuant to section 23.15 (1).

SECTION 30. 66.90 (5) (a) 3, 4, 5, 6 and 9 of the statutes are created to read:

66.90 (5) (a) 3 All members of the conservation warden pension fund who are on a leave of absence, or who are contributing to said fund, on December 31, 1947, except those who will be retired thereunder effective January 1, 1948, shall become participating employes hereunder effective January 1, 1948 and shall be governed by the provisions of this section. Any application for a pension under section 23.14 Statutes of 1945 which is pending on January 1, 1948 shall be governed by this section.

4. All members of the state employes' retirement system who are on a leave of absence or who are contributing to said system on December 31, 1947, except those who will be retired thereunder effective January 1, 1948, shall become participating employes hereunder effective January 1, 1948 and shall be governed by the provisions of this section. Any application for a retirement benefit under 42.60 to 42.70 Statutes of 1945 which is pending on January 1, 1948 shall be governed by this section.

Section 31. 66.90 (6) (a) 1 of the statutes is amended to read:

66.90 (6) (a) 1 Normal contributions of 5 per cent of each payment of earnings, excepting any part of such earnings in excess of \$350 per month or an equivalent for any other period, paid to any such employe by any participating municipality, provided, however, that the normal contribution rate on said earnings for such employes who are conservation wardens, policemen, including the chief and all other officers, and firemen, including the chief and all other officers, shall be 7 per cent.

Section 32. 66.90 (6) (a) 3 of the statutes is repealed and recreated to read:

66.90 (6) (a) 3 No prior service credit shall be granted, nor shall any employe or municipality contributions be required, upon that part of the earnings of any participating employe in excess of \$250 per month, or an equivalent for any other period, in a municipality which, prior to January 1, 1948, shall have elected to participate as provided in (4) (b).

Section 33. 66.90 (6) (e) of the statutes is amended to read: 66.90 (6) (e) All normal contributions and all additional contributions shall be deducted from each corresponding payment of earnings paid to each participating employe and shall * * * be due and be * * * deposited in the office of the board by the employing municipality not later than the end of the month in which the earnings are paid. The deductions from earnings of participating employes of the State of Wisconsin shall be due and be deposited in the office of the board by the respective departments, boards or commissions of such municipalities in which such employes are employed not later than the end of the month in which the earnings are paid.

Section 34. 66.90 (7) (a) 4 and 5 of the statutes are created to read:

66.90 (7) (a) 4 When any person who was a member of the state employes' retirement system on December 31, 1947 becomes a participating employe under the Wisconsin retirement fund, the board of trustees of said latter fund shall certify such fact to the state annuity and investment board which shall forthwith certify to the said board of trustees the total sum to the credit of such person in said former system, indicating the amount attributable to regular contributions and interest, and the amount attributable to additional contributions and interest which shall thereupon credit the amount attributable to regular

contributions and interest as a normal credit, and the amount attributable to additional contributions and interest as an additional credit to an account which shall be established forthwith for such participating employe in the Wisconsin retirement fund. Whenever the state annuity and investment board shall make such a certification, it shall forthwith transfer, by cash payment or sale or assignment of securities from the state employes' retirement fund to the Wisconsin retirement fund, assets equal in value to the total of the amounts so certified. The state annuity and investment board may make a correctional or supplementary certification and corresponding transfer of assets at any time.

5. Whenever the state annuity and investment board shall make a certification to the Wisconsin retirement fund in accordance with subdivision 4 hereof for a participating employe of the State of Wisconsin, it shall forthwith transmit to the Wisconsin retirement fund all designations of beneficiary forms filed by such employe under the state employes' retirement system; the last of such designations filed with the state annuity and investment board by the participating employe and so transmitted shall be and remain the designation of beneficiary form in effect for such employe under the Wisconsin retirement fund until such employe shall file a new one with said fund.

Section 35. 66.90 (7a) (a) of the statutes is amended to read:

66.90 (7a) (a) Prior service credits pursuant to subsection (7) (a) 1 shall be granted for periods of service in the armed forces of the United States during World War II, which shall include such service subsequent to September 16, 1940, to any person who was an employe on the effective date of participation by such municipality and who left the service of such municipality to enter such armed forces. Such credit shall be granted as of the date the employe resumes employment with the municipality pursuant to section 16.276 or 21.70. Credit shall also be granted for service during World War I to any person who was employed by the municipality at the time of his entrance into the armed forces of the United States, if such employment was resumed within 90 days after discharge from the armed forces and continued until the effective date of participation of the municipality with total interruptions thereafter of not to exceed 2 years.

SECTION 36. 66.90 (7) (b) 2 of the statutes is amended to read:

66.90 (7) (b) 2 All amounts credited to employes during the year because of re-entrance into the service in accordance with paragraph (a) 3 or because of certifications in accordance with paragraph (a) 4 remaining in such accounts at the end of the year shall be improved with interest at the end of such year for each full month elapsing between the date of credit and the end of the year, at one-twelfth of the effective rate of interest for the year.

SECTION 37. 66.90 (8) (a) 1 and (d) of the statutes are amended to read:

- 66.90 (8) (a) 1 Municipality contributions of the percentages, as specified in this subsection, of each payment of earnings made to each participating employe. Such contributions shall be made by the State of Wisconsin from the respective funds from which the salaries are paid to the employes for whom such contributions are being made; the heads or the respective state departments which make the salary deductions in accordance with subsection (6) (e) shall, at the time that said salary deductions are sent to the board, by applying the municipality contribution rate of the State of Wisconsin to the appropriate portion of the earnings of the respective employes of that department, determine the amount of the corresponding municipality contribution to be made by the State of Wisconsin and certify such amount to the secretary of state who shall thereupon transfer the amount so certified from the proper fund to the Wisconsin retirement fund.
- (d) The amount of each municipality contribution shall be determined by applying the proper percentage rate of contribution to the total of all earnings paid to employes of the municipality on each pay day, and all such amounts shall be * * * due and be deposited in the office of the board by the municipality not later than the end of the month in which the earnings are paid.

Section 38. 66.90 (9) (b) of the statutes is amended to read:

66.90 (9) (b) Written notice is received by the board certifying that the governing body of the municipality by which such employe is employed has, because of some special qualification of the employe, specifically authorized such employe to con-

tinue in employment for a period not to exceed one year beyond such date, or not to exceed one year beyond the date of expiration of any previous certification date, or until the end of the * * * current term if chosen for a definite term, in which event such employe shall be retired at the expiration of the period designated in the last certification for such continuance on file with the board. The employment of a participating employe who is an elected or appointed state officer may be continued only upon receipt by the board of such a written notice from the bureau of personnel which shall act as the governing body under this paragraph relative to such continuances only.

Section 39. 66.90 (10) (b) 1 and 2 and (e) of the statutes are amended to read:

- 66.90 (10) (b) 1. The annuity which can be provided, on the date such annuity begins, from the total accumulated additional and normal credits of the employe at such time not used to provide a reversionary annuity, and
- 2. The annuity which can be provided, on the date such annuity begins, from the total accumulated municipality and prior service credits of the employe at such time; subject, however, to the limitation that in no event shall any annuity arising out of the total of the accumulated municipality and prior service credits, exceed either of the following: (a) The amount which, when added to the annuity provided, on the date such annuity begins, from the accumulated normal credits of the employe at such time, will equal 50 per cent of the final * * * rate of earnings of the employe, or (b) The amount of the annuity which could have been provided at age 65 from the accumulations at age 65, or on the effective date of participation for employes who are over age 65 on such date, assuming the employe as then exactly age 65, from the total municipality and prior service credits of the employe, assuming that the prior service credits of such employe had been accumulated on the basis of a contribution rate equal to the sum of the rates of normal and municipality credits as they were on the effective date of participation of such employe.
- (c) Notwithstanding the fact that any annuity is payable for life, if any annuitant receiving a retirement annuity * * * enters the service of any municipality * * * the annuity payable to such * * * annuitant at that time shall be ter-

minated as of the end of the month prior to the date upon which such person * * * entered such service.

Section 40. 66.90 (12) (b) 1 and 2 (f) and (g) of the statutes are amended to read:

- 66.90 (12) (b) 1 Written certification by at least 2 licensed and practicing physicians approved or appointed by the board, that the employe is totally and likely to be permanently disabled, for * * * performance of the duties of any * * * position, and
- 2. Written certification by the governing body of each of the employing municipalities that such employe has been separated from the service because of a total disability of such a nature as to reasonably prevent * * * performance of * * * the duties of any position and as a consequence is not entitled to any earnings from such municipality.
- (f) Notwithstanding the fact that any annuity granted is for life, if any annuitant receiving a disability annuity * * * enters the service of any municipality, the annuity payable to such employe at that time shall be terminated as of the end of the calendar month prior to the date upon which such person * * * entered such service.
- (g) Notwithstanding any provisions to the contrary, if any disabled employe receives or is entitled to receive any award under or by virtue of the workmen's compensation act as the result of the disability because of which the disability annuity was granted, the disability payments due hereunder shall be * * withheld by the fund until the disability payments so withheld shall equal the total of any such awards.

Section 41. 66.90 (14) (b) 3 of the statutes is created to read:

66.90 (14) (b) 3 A certified copy of the birth certificate of the beneficiary or a certified copy of a judgment or order of a court entered and filed pursuant to section 327.28 determining the birth date of the beneficiary.

SECTION 42. 66.90 (15) (a) of the statutes is amended to read:

66.90 (15) (a) Any participating employe who is not employed by a participating municipality and who at the time of application therefor would not be entitled to either a retirement or disability annuity beginning immediately.

(c) Any action, decision or determination of the board shall be reviewable only by a * * * writ of certiorari, and any party to such certiorari proceedings shall have the right of appeal from the decision of the reviewing court.

Section 49. 102.455 of the statutes is created to read:

- 102.455 (1) Whenever a policeman, fireman, or conservation warden, who is a participating employe under section 66.90 shall, while engaged in the performance of duty, be injured or contract a disease due to his occupation, and be found upon examination to be so completely and presumably permanently disabled, either physically or mentally, as to render necessary his retirement from either of the aforesaid services, the commission shall order payment to him monthly of a sum equal to one-half of his monthly salary in such service at the time that he became so disabled. If such a person might be entitled to a benefit under either 66.90 (10) or (12) he shall make application therefor within 30 days after the entry of an order directing payment under this subsection and there shall be deducted from payments to be made under this subsection such sums as may be paid to such person pursuant to section 66.90 (10) or (12).
- (2) If such injury or disease shall cause the death of such person, and he shall die leaving surviving a widow or an unmarried child under the age of 18 years, the commission shall order monthly payments as follows: (a) to the widow, unless she shall have married the deceased after he sustained such injury or contracted such disease, one-third of the monthly salary being paid to the deceased in such service at the time of his disability or death, until she marries again. (b) to the guardian of each such child, \$15.00 until he becomes 18 years of age; provided, however, that the total monthly payments ordered under this subsection shall not exceed 65% of the monthly salary being paid to the deceased in such service at the time of his disability or death, and there shall be a prorata reduction in the benefits paid hereunder, if necessary, in order to comply with such limitation. If any such widow or child might be entitled to a benefit under section 66.90 (11), (13) or (14) she or he shall make application therefor within 30 days after the entry of any order directing payments in accordance with this subsection, and there shall be deducted from the payments to be made under this subsection such sums as may be

paid pursuant to section 66.90 (11), (13) and (14) because of the death of the participating employe. On or before the 15th day of January in each year any widow entitled to a benefit under this subsection shall file with the municipality which makes payments hereunder an affidavit stating that she has not married again. The monthly payment ordered to any widow under this subsection shall begin in each calendar year only after such affidavit shall have been filed with the clerk of such municipality, and no payment shall be made for any month in such year prior to the one in which such affidavit was filed.

Section 52. Section 13 of Chapter 396, Laws of 1937, is renumbered to be subsection (1) of Section 13 of Chapter 396, Laws of 1937.

Approved June 2, 1947.

No. 551, S.]

[Published June 7, 1947.

CHAPTER 207.

AN ACT authorizing the director of the budget to purchase certain supplies and equipment to enable the department of state audit to begin performance of its functions on July 1, 1947.

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

The director of the budget is authorized to purchase such supplies and office equipment not exceeding a total of \$2,000 in amount, as may be needed by the department of state audit to enable it to commence the performance of its functions on July I, 1947, the cost thereof to be paid from the appropriation made by section 20.72 (1) of the statutes. The person who will serve as state auditor shall transmit to the director of the budget the character and quantity of supplies and equipment so needed.

Approved June 5, 1947.