No. 14, S.]

[Published March 31, 1947.

CHAPTER 22.

AN ACT to amend chapter 119, laws of 1899, section 1, as amended by chapter 144, laws of 1917, relating to jurisdiction of the county court of St. Croix County.

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

Chapter 119, laws of 1899, section 1, as amended by chapter 144, laws of 1917 is amended to read:

(Chapter 119, Laws of 1899) Section 1.

Section 1. Sections 1, 7 and 8 of chapter 119, laws of 1899, and section 10 of chapter 119, laws of 1899 as amended by chapter 281, laws of 1911 are amended to read: (Ch. 119, laws of 1899) 1. The county court of St. Croix county, in addition to the powers and jurisdiction conferred by law on county courts, shall have cognizance of and jurisdiction to hear, try and determine all actions and proceedings at law, except actions wherein the title to real property shall come in question, wherein the amount of debt, damages, demand, penalty or forfeiture shall not exceed the sum of five hundred dollars; actions founded on an account when the same shall be reduced to an amount not exceeding five hundred dollars by credits given or by the set-off or demand of the opposite party; actions to recover the possession of personal property, with damages for the unlawful taking or detention thereof, wherein the value of the property claimed shall not exceed the sum of five hundred dollars and all charges for offenses arising within said county, and which are not punishable by commitment to state's prison, offenses against the city charter, ordinances, by-laws, rules and regulations of the city of Hudson, said county and said county court and the judge thereof, shall have power to pronounce judgment, sentence and commit all persons convicted of any crime or offense of which said court has jurisdiction and in the exercise of the jurisdiction conferred on the county court by this act, said court shall have full power to grant adjournments and continuances and take and have all necessary proceedings concerning or relating thereto as provided by law * * *. The court shall have the power in criminal proceedings to stay or

suspend its judgment and place the defendant on probation in the manner and subject to the conditions provided in chapter 57 of the statutes. Said county court and the judge thereof, shall further have all the jurisdiction, authority, powers and rights given by law to the police justice of the city of Hudson and to justices of the peace of said county, together with the power and right, in his discretion, to charge the jury upon written charges or otherwise; and the proceedings and practice in said county court, under this act, except as herein otherwise provided, shall be governed as far as practicable by the laws relating to courts of justices of the peace of this state. All criminal warrants issued by justices of the peace of said county of St. Croix under chapter 194 and chapter 195 of the statutes of this state may be made returnable before the county court of said county, at Hudson, and when said warrants are so issued and returned, said county court and the judge thereof, shall have jurisdiction to conduct all further proceedings thereon, and to hear, try and determine the same in the same manner as if said warrants had been originally issued by the judge of said county court and made returnable before said court or the judge thereof.

Approved March 28, 1947.

No. 24, S.]

[Published March 31, 1947.

CHAPTER 23.

AN ACT to create sections 71.05 (2) (f) and (g), and 71.06 (4) of the statutes, relating to an optional income tax on gross receipts.

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

SECTION 1. 71.05 (2) (f) and (g) of the statutes are created to read:

71.05 (2) (f) Paragraph (e) and the proration of exemptions provided by section 71.09 (2) shall not apply to persons reporting their income for taxation on the optional basis provided by section 71.06 (4), but instead the personal exemption status as of July 1 of the year for which the return is made shall be applicable to taxpayers who move in or out of the