

agents and paid for out of the appropriation of the originating department or agency. This shall not be construed to interfere with the microfilming or other reproduction of current records or materials so microfilmed or otherwise reproduced in the ordinary operations of any department or agency, but no original records current or non-current shall be destroyed after microfilming or other reproduction without the permission of the committee on public records.

(5) The state historical society, as trustee for the state, shall be the ultimate depository of the archives of the state, and the committee on public records may transfer to the said society such original records and reproductions as it may deem proper.

SECTION 5. 44.09 of the statutes is amended to read:

44.09 Said state historical society is hereby required, as soon as practicable, adequately and conveniently to classify and arrange such state records or other official material as may be transferred to its care, *for permanent preservation* under the provisions of section 44.08 * * *, and to keep the same accessible to all persons interested, under such proper and reasonable regulations as may be found advisable. *Copies therefrom shall, on application of any citizen of Wisconsin interested therein, be made and certified by the director of said historical society, or his authorized representative in charge, which certification shall have all the force and effect as if made by the official originally in charge of them.*

Approved June 23, 1947.

No. 490, A.]

[Published June 26, 1947.

CHAPTER 317.

AN ACT to create 44.10 of the statutes, designating the state historical society as custodian of the painted portraits of former governors of Wisconsin.

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

44.10 of the statutes is created to read:

44.10 CUSTODIAN OF GOVERNORS' PORTRAITS. The state historical society is designated the custodian of the painted portraits of the former governors of Wisconsin and it shall maintain such

portraits in proper condition. The society may permit any or all of such portraits to be exhibited in such state buildings for such periods of time as it may deem feasible.

Approved June 23, 1947.

No. 125, S.]

[Published July 2, 1947.

CHAPTER 318.

AN ACT to revise and renumber sections 71.01 through 71.61 of the statutes, relating to the normal income tax, teachers' retirement fund surtax, and privilege dividend tax.

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

SECTION 1. Sections 71.01 through 71.61 of the statutes are revised and renumbered to read:

71.01 IMPOSITION OF TAX; EXEMPT INCOME. (1) NORMAL TAX. There shall be assessed, levied, collected and paid a tax on all net incomes as hereinafter provided, by every person residing within the state or by his personal representative in case of death; and by every nonresident of the state, upon such income as is derived from property located or business transacted within the state, except as hereinafter exempted. Every natural person domiciled in the state of Wisconsin, and every other natural person who maintains a permanent place of abode within the state or spends in the aggregate more than seven months of the income year within the state, shall be deemed to be residing within the state for the purposes of determining liability for income taxes and surtaxes. This section shall not be construed to prevent or affect the correction of errors or omissions in the assessment of income for former years in the manner provided in sections 71.11 (16) and 71.11 (20).

(2) TEACHERS' RETIREMENT FUND SURTAX. (a) In addition to any other taxes imposed by Chapter 71, and the surtax imposed by section 5 of chapter 5 of the laws of the special session of 1919, there shall be levied, collected, and paid upon the incomes of all individuals, copartnerships and fiduciaries, except as otherwise provided by law, a surtax on taxable income assessable under the provisions of chapter 71 or any amendment that may hereinafter be made to chapter 71, computed as provided in section 71.09 (3).