

provisions. In the event that any co-operative association fails to comply with such order, the commissioner may commence an action in the circuit court in the county where the principal office of said co-operative association is located for the purpose of enjoining the continued operation of said plan. If the court shall find that said co-operative association or the sickness care plan or plans being operated by it do not comply with the provisions of sections 185.25 to 185.27 in such a material manner as to jeopardize the rights of member subscribers to receive the benefits to which they are entitled, it may enjoin the continued operation of such association or plan.

185.29 INCONSISTENT PROVISIONS OF THE STATUTES. Sickness care or hospital plans operated by co-operative associations organized under this chapter shall be operated exclusively under the provisions of sections 185.25 to 185.29. Other provisions of the statutes inconsistent with any of such provisions shall not be applicable to co-operative associations or sickness care plans operated by co-operative associations pursuant to this chapter.

Approved July 11, 1947.

No. 570, S.]

[Published July 15, 1947.]

CHAPTER 409.

AN ACT to create 256.47 of the statutes, relating to recognition and enforcement through action in the courts of this state of the liability for taxes imposed by the laws of another state which extends a like comity to this state and authorizing the enforcement of taxes of this state in the courts of other states.

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

256.47 of the statutes is created to read:

256.47 TAXES OF THIS STATE ENFORCED IN OTHER STATES. (1)

The courts of this state shall recognize and enforce the liability for taxes lawfully imposed by the laws of any other state which extends a like comity in respect of the liability for taxes lawfully imposed by the laws of this state, and the officials of such other state are authorized to bring action in the courts of this state for the collection of such taxes. The certificate of the

secretary of state of such other state that such officials have the authority to collect the taxes sought to be collected by such action shall be conclusive proof of that authority.

(2) The attorney general is empowered to bring action in the courts of other states to collect taxes legally due the state.

(3) The term "taxes" as herein employed shall include:

(a) Any and all tax assessments lawfully made whether they be based upon a return or other disclosure of the taxpayer, upon the information and belief of the taxing authority, or otherwise.

(b) Any and all penalties lawfully imposed pursuant to a taxing statute.

(c) Interest charges lawfully added to the tax liability which constitutes the subject of the action.

Approved July 11, 1947.

No. 180, S.]

[Published July 16, 1947.

CHAPTER 410.

AN ACT to amend 48.11 and 48.12 (1) and to create 48.12 (4) of the statutes, relating to detention of juveniles.

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

SECTION 1. 48.11 and 48.12 (1) of the statutes are amended to read:

48.11 When any child under 16 years of age is taken into custody with or without warrant, charged with the violation of any law of this state, or the violation of any county, town, city or village ordinance, such child shall, instead of being taken before a justice of the peace or police magistrate, be taken directly before the juvenile court or if the court is not in session the child shall be placed in a juvenile detention facility provided by the county as required under section 48.12 (2) or given into the custody of the juvenile probation officer or such other person as may be designated by the juvenile court until the child can be brought before such court; and in any such case the court may proceed to hear and dispose of the case in the same manner as if the child had been brought before the court upon petition as provided in section 48.06; but in any case a petition shall be filed and the court shall require notice