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No. 315, S.]

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## CHAPTER 38.

AN ACT to create 20.49 (11) (d) of the statutes, relating to road and street allotments to municipalities, and making an appropriation.

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

Section 1. 20.49 (11) (d) of the statutes is created to read:

20.49 (11) (d) When, in any year following the year in which the taking of a federal census is begun, the allotments pursuant to s. 20.49 (8) (a) are not based on population figures from the official federal report issued by the director of census as his complete tabulation because such report was not available, the commission shall, when the report is available, review such allotments, and when not in accordance with the population figures as given in the report, compute the differences between the amounts that each municipality would have received pursuant to ss. 20.49 (8) (a) and 20.49 (11) (b) on the basis of such report and the amounts they did receive. The amounts thus determined as underpayments and overpayments on the basis of such report shall respectively be deducted from and added to the amount to be apportioned pursuant to s. 20.49 (11) for the year in which the adjustment is made, and shall be respectively added to and deducted from the allotments for such year to be made to such municipalities under s. 20.49 (11) (b).

Section 2. This act shall be retroactive as to allotments made from the revenues of the fiscal year ending June 30, 1951.

Section 3. This act shall take effect upon passage and publication.

Approved April 2, 1953.