

ment there is not required in the opinion of the civil service commission examination involving essential tests or qualifications different from or higher than those involved in the examination for the original entrance to the position formerly held by the person proposed to be reinstated.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved June 24, 1911.

No. 371, S.]

[Published June 27, 1911.

CHAPTER 449.

AN ACT to amend subsection 3 of section 496d of the statutes, relating to qualifications of teachers in state graded schools.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Subsection 3 of section 496d of the statutes is amended to read: Section 496d. All persons employed in both classes of graded schools applying for state aid shall be competent teachers and shall * * * *be qualified as follows:* The principal of a state graded school of the first class shall hold some form of a state *license or state certificate*. In each school of this class one assistant * * * *may hold a third grade certificate, or a certificate of a higher grade, provided such assistant, if holding a third grade certificate shall have had at least one year's successful experience as a teacher in the public schools of Wisconsin; one assistant * * * may hold a second grade certificate, or a certificate of a higher grade, and all other assistants shall hold first grade certificates, * * * state licenses, or state certificates.* The principal of a state graded school of the second class shall hold a first grade county certificate, * * *, and shall have had not less than one year of successful experience as a teacher in a public school, or a second grade * * * certificate and shall have had not less than two years of successful experience as a teacher in a public school, *or some form of a state certificate*, provided that the testimonial of successful experience herein required shall be issued by the county superintendent of schools * * * of the county in which the certificate is in force, *and a copy of such testimonial shall be filed with the clerk of the state graded school;* and the assistant shall hold a third grade certificate, or a certificate of a higher grade, provided such assistant, if holding a third grade certificate, shall also have had one year's successful experience as a teacher in the public schools of Wisconsin. The

word "principal" is hereby interpreted as meaning the teacher of the highest grade or grades in the schools who shall have immediate supervision of all the grades; the word "assistant" is hereby interpreted as meaning each and every teacher in the state graded school other than the principal.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved June 26, 1911.

No 438, S.]

[Published June 27, 1911.

CHAPTER 450.

AN ACT to create section 1087--18, conferring upon the tax commission certain powers and duties relating to the administration of the inheritance tax laws.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. There is added to the statutes a new section to read: Section 1087--18. 1. It shall be the duty of the tax commission to investigate and cause to be investigated the administration of the inheritance tax laws, and such particular estates to which the inheritance tax laws apply, throughout the various counties of the state, and to cause to be made and filed in its offices reports of such investigation together with specific information and facts as to particular estates that may seem to require especial consideration and attention by the legal department of the state.

2. Under its general authority as set forth in section 1087--37, the commission shall appoint, and fix compensation of at a sum not exceeding three thousand dollars annually besides expenses, as inheritance tax investigator who shall have charge of the inheritance tax work under the supervision of the tax commission, and who shall be provided with such further assistance from time to time from the regular force of the tax commission office as may be necessary and expedient. Such inheritance tax investigator shall devote his time to the work of inheritance tax investigations, and he shall personally make such investigations at the different county courts from time to time as deemed advisable. He shall file with the commission triplicate reports on the first day of January, April, July, and October each year, together with such additional triplicate reports of particular estates from time to time as seem to require the special attention of the legal department. One copy of such reports shall be filed with the commission, one copy shall be submitted to the