

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

attorney general by the commission with such recommendation thereon as it may deem advisable for the due administration of the inheritance tax laws, and one copy may in the discretion of the commission be submitted by it to the county judge or public administrator of the county reported on with such recommendation as the commission may deem wise and expedient.

3. The commission and its inheritance tax investigator, in the conduct of inheritance tax affairs, shall have the same and similar powers and authority for gathering information and making investigations as in conferred by law on the commission in the performance of its other duties. The commission shall biennially report to the legislature at the opening of the sessions the general result of its labors and investigations in inheritance tax matters during the previous biennial period, together with specific reports of the several counties where the administration of the inheritance tax laws has been lax and unsatisfactory, with such recommendations for action thereon by the legislature as may be deemed advisable and proper.

4. The commission and its inheritance tax investigator shall also gather information and make investigations and reports concerning the estates of non-resident decedents within the provisions of the inheritance tax laws, and shall especially investigate the probate and other records for such probable estates without the state and report thereon from time to time to the legal department of the state and to the public administrator of the proper county court for appropriate legal action.

5. It shall be the duty of the legal department of the state to carry out and enforce the recommendations and directions of the tax commission in all matters pertaining to the conduct of inheritance tax affairs; and in every estate in which the amount of inheritance tax collectible shall exceed or probably exceed the sum of one thousand dollars, there shall be no compounding, composition, or settlement of the taxes under the authority conferred by section 1087—21, or otherwise, until the tax commission or its inheritance tax investigator shall have investigated such estate and made a report thereon, nor until the commission consents to such compounding, compromise, or settlement.

6. The inheritance tax investigator herein provided for shall be in the exempt class of the civil service.

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

Approved June 21, 1911.