

No. 524, S.]

[Published June 24, 1913.

**CHAPTER 539.**

AN ACT to amend section 3821a of the statutes, relating to inventories of estates.

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

**SECTION 1.** Section 3821a of the statutes is amended to read: Section 3821a. The surviving partner of any deceased person whose estate is being administered in the county court shall, whenever required by order of the county \* \* \* court of the county in which such administration is pending, render to said court a true and complete inventory of the partnership property and estate of the firm and its outstanding liabilities. Any person who shall refuse or neglect to comply with any such order for twenty days after the service of a copy of said order upon him, by filing such inventory, verified by his oath as a true and perfect account of the affairs of the firm of which the deceased was a member, shall be deemed to have committed a contempt of court and may, by order, be brought before said court or the judge thereof and punished in the manner provided by law, and may be imprisoned until he shall comply with such order.

**SECTION 2.** This act shall take effect upon passage and publication.

Approved June 21, 1913.

No. 530, S.]

[Published June 24, 1913.

**CHAPTER 540.**

AN ACT to amend section 1222—86 of the statutes, relating to actions to collect taxes assessed against sleeping car, express, freight line and equipment companies.

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

**SECTION 1.** Section 1222—86 of the statutes is amended to read: Section 1222—86. Any tax levied upon the property of any such company shall be considered due thirty days after the mailing to it by the state treasurer of the notice of its assessment, the rate of levy and the amount of the tax. All taxes remaining unpaid shall draw interest at the rate of fifteen per centum per annum after due, which interest shall be in lieu of the penalty of ten per cent specified in chapters 111, 112, 113, and 114, laws of 1899. *In any action to collect such tax, whether heretofore*

*or hereafter accrued, and the penalty and interest thereon, the state may proceed by attachment or garnishment to reach the property and assets of any such company and it shall not be necessary to state in any affidavit made for the purpose of obtaining a writ of attachment or issuing a garnishee summons, or to prove, that said tax, penalty, or interest is due to the state upon contract or that said action is to recover damages founded upon contract, but it shall be sufficient to state in lieu of such allegations that there is due and owing to the state from the defendant in such action a sum, naming it as near as may be, on account of an assessment made pursuant to law.*

(See c. 768.)

SECTION 2. This act shall take effect upon passage and publication.

Approved June 21, 1913.

No. 531, S.]

[Published June 24, 1913.

### CHAPTER 541.

AN ACT to amend section 1153 of the statutes, relating to the payment of taxes as between grantee and grantor.

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

SECTION 1. Section 1153 of the statutes is amended to read: Section 1153. As between grantor and grantee of any land, when there is no express agreement as to which shall pay the taxes \* \* \* assessed thereon \* \* \* *for the year in which the conveyance is made*, if such land is conveyed on or before the first day of \* \* \* *December*, then the grantee shall pay the same; but if conveyed after that date, then the grantor shall pay them.

SECTION 2. This act shall take effect upon passage and publication.

Approved June 21, 1913.

No. 253, A.]

[Published June 24, 1913.

### CHAPTER 542.

AN ACT to amend subdivisions (4) and (5) of section 3935 of the statutes, relating to assignments of estate of deceased person to widow and children.

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

SECTION 1. Subdivisions (4) and (5) of section 3935 of the statutes are amended to read: (Section 3935) (4) If on the return of the inventory of any estate it shall appear that the