

*November* of the same year; and in the case of all other companies on or before the first day of December of the same year. The taxes extended against any company after the same become due, with interest, shall be a lien upon all the property of such company prior to all other liens, claims and demands whatsoever, which lien may be enforced in an action in the name of the state in any court of competent jurisdiction against the property of such company within the state as an entirety.

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

Approved July 23, 1915.

No. 66, A.]

[Published July 26, 1915.

### CHAPTER 446.

AN ACT to repeal section 4608c and to amend sections 1409—3 and 4608a of the statutes, relating to the practice of embalming and the transportation of dead bodies.

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

SECTION 1. Section 4608c of the statutes is repealed.

SECTION 2. Sections 1409—3 and 4608a of the statutes are amended to read: Section 1409—3. No person shall be granted a license under sections 1409—1 to 1409—9, inclusive, who has not had at least two years of practical instruction in embalming and disinfecting under a licensed embalmer. Each application for an embalmer's license shall be made in writing, on blanks prescribed by the state board of health, and filed with the secretary of said board, and shall be accompanied by a fee of five dollars, and proof that the applicant is a person of good moral character, and of the age of twenty-one years or over, *and has a general education equivalent to that required for graduation from the eighth grade of any public school.*

Section 4608a. 1. The state board of health is hereby empowered to make such rules and regulations for the transportation of the dead as in its judgment may be necessary to preserve the public health, and no dead body shall be accepted for transportation, except when prepared in conformity to the rules and regulations adopted by said board for the transportation of the dead.

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

Approved July 23, 1915.