

No. 808, A.]

[Published August 5, 1915.

CHAPTER 498.

AN ACT to amend the first paragraph of section 1087—1 and subdivision (1) of section 1087—4 of the statutes, relating to exemptions from inheritance taxes.

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

SECTION 1. The first paragraph of section 1087—1 and subdivision (1) of section 1087—4 of the statutes are amended to read: (Section 1087—1) (First paragraph) A tax shall be and is hereby imposed upon any transfer of property, real, personal or mixed, or any interest therein, or income therefrom in trust or otherwise, to any person, association or corporation, * * * within the state, in the following cases, except as hereinafter provided:

(Section 1087—4) (1) All property transferred to municipal corporations within the state for strictly county, town or municipal purposes, or to corporations of this state organized under its laws, *or that may be organized within two years after the transfer of such property*, solely for religious, charitable or educational purposes, which shall use the property so transferred, exclusively for the purposes of their organization, within the state, shall be exempt.

* * *

SECTION 2. The provisions of this act shall apply to inheritance tax cases now pending.

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

Approved August 4, 1915.

No. 83, S.]

[Published August 7, 1915.

CHAPTER 499.

AN ACT to embody the present sections of the statutes relating to corrupt practices in elections in a new chapter and to renumber and amend or revise such sections.

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

SECTION 1. A new chapter to contain sections 94—1 to 94—38, both inclusive, of the statutes is added to the statutes to be numbered and entitled as follows: