

No. 151, A.]

[Published May 19, 1917.

**CHAPTER 230**

AN ACT to create section 926—21 of the statutes, relating to the payment of salaries and wages of city officers and employes in cities.

*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 926—21. The common council of any city, however organized, may by an ordinance passed by a majority vote of all members present at any regular meeting order the salary and wages of city officers and city employes to be paid semimonthly.

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

Approved May 16, 1917.

No. 75, S.]

[Published May 22, 1917.

**CHAPTER 231**

AN ACT to amend subdivision (b) of section 1087m—3 of the statutes, relating to the taxation of incomes.

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

SECTION 1. Subdivision (b) of section 1087m—3 of the statutes, is amended to read: (Section 1087m—3) (b). Other ordinary and necessary expenses *and cash bonuses to employees*, actually paid within the year out of the income in the maintenance and operation of its business and property, including a reasonable allowance for depreciation by use, wear and tear of property from which the income is derived and in the case of mines and quarries an allowance for depletion of ores and other natural deposits on the basis of their actual original cost in cash or the equivalent of cash; and including also interest paid \* \* \* *during the year in the operation of the business from which its income is derived; provided, the debtor reports the amount so paid, the form of the indebtedness, together with the names and addresses of the parties to whom interest was paid.*

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

Approved May 17, 1917.