

No. 470, A.]

[Published May 24, 1917.

CHAPTER 245

AN ACT to create subdivision (11) of section 819 of the statutes, relating to the powers of town boards.

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

SECTION 1. A new subdivision is added to section 819 of the statutes to read: (Section 819) (11) To provide, by contract or otherwise, for the lighting, when necessary to facilitate public travel, of the principal improved highways of the town, and of bridges located thereon.

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

Approved May 17, 1917.

No. 70, S.]

[Published May 24, 1917.

CHAPTER 246

AN ACT to amend subsection (3) of section 1087m—22 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. Subsection (3) of section 1087m—22 of the statutes is amended to read: (Section 1087m—22) (3) * * * *The income tax of every nonresident of this state shall be paid in the taxing district from which the income is derived. When such income is derived from more than one taxing district of the state, the tax shall be computed on the aggregate income received from all districts and shall be certified for collection to the several taxing districts in proportion to the amount of income received from each under such rules and regulations as the tax commission may prescribe.*

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

Approved May 21, 1917.

No. 73, S.]

[Published May 24, 1917.

CHAPTER 247

AN ACT to amend paragraph (b) of subsection 2 of section 1087m—2 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. Paragraph (b) of subsection 2 of section 1087m—2 of the statutes is amended to read: (Section 1087m—2)

(2) (b) All dividends derived from stocks and all interest derived from money loaned or invested in notes, mortgages, bonds or other evidence of debt of any kind whatsoever, *provided, that the term "dividends" as used in this section shall be held to mean any distribution made by a corporation, joint stock company or association, out of its earnings or profits accrued since January 1, 1911, and paid to its shareholders whether in cash or in stock of the corporation, joint company or association.*

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

Approved May 21, 1917.

No. 74, S.]

[Published May 24, 1917.

CHAPTER 248

AN ACT to amend paragraph (d) of subsection 2 of section 1087m—2 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. Paragraph (d) of subsection 2 of section 1087m—2 is amended to read: (Section 1087m—2) (2) (d) All profits derived from the transaction of business or from the sale of real estate or other capital assets; provided, * * * *that for the purpose of ascertaining the gain or loss resulting from the sale or other disposition of property, real or personal, acquired prior to January 1, 1911, the fair market value of such property as of January 1, 1911, shall be the basis for determining the amount of such gain or loss.*

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

Approved May 21, 1917.

No. 350, S.]

[Published May 24, 1917.

CHAPTER 249

AN ACT to amend section 1636—55 of the statutes, exempting police officers, while in pursuit of a criminal, and members of fire departments from the provisions of sections 1636—47 to 1636—57, inclusive.

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

SECTION 1. Section 1636—55 of the statutes is amended to read: The provisions of sections 1636—47 to 1636—57, inclusive, shall be uniform in operation throughout the state, and no city, village, county, town, park board or other local au-