

No. 67, S.]

[Published May 25, 1917.]

CHAPTER 265

AN ACT to create subsection 5b, of section 1087m—10 of the statutes, relating to income taxation.

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

SECTION 1. There is added to section 1087m—10 of the statutes, a new subsection to read: (Section 1087m—10) 5b. An executor, administrator, guardian, or trustee applying to a court having jurisdiction for a discharge from his trust and a final settlement of his accounts, before his application shall be granted, shall file with the assessor of incomes of his county a return of all income received in his representative capacity during the time between the last preceding January first and the date of his application for discharge and also similar returns of income received during each of the three next preceding calendar years as have not theretofore been filed. Upon the receipt of such returns, the income tax assessor shall immediately determine the amount of income tax due or to become due from such executor, administrator, guardian, or trustee and certify the amount or amounts to the court in which the application for discharge is pending and the court shall make such order or direction as is necessary to provide for the payment thereof at the time of entering final judgment.

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

Approved May 21, 1917.

No. 204, S.]

[Published May 25, 1917.]

CHAPTER 266

AN ACT to amend section 3343, and to create section 3343m of the statutes, relating to mechanics liens.

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

SECTION 1. Section 3343 of the statutes is amended to read: Section 3343. Every mechanic who shall make, alter or repair any article of personal property at the request of the owner or legal possessor of such property shall have a lien thereon for his just and reasonable charges therefor, and may retain possession of such property until such charges are paid. *The lien given by this section shall be prior to the lien of any chattel mortgage upon said property, or the right of any person in whom title to said property is reserved under a conditional*