

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*

*sales contract, for all such charges not exceeding seventy-five dollars in amount, and for the excess in amount over seventy-five dollars, the lien given by this section shall be subject 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 sales contract, which chattel mortgage or conditional sales contract was filed as required by law prior to the commencement of the work for which a lien is claimed unless such work shall have been done with the express consent of the holder of such mortgage or the person who has reserved title under such conditional sales contract.*

SECTION 2. There is added to the statutes a new section to read: Section 3343m. 1. Any person who, for the purpose of inducing any mechanic to make, alter or repair any personal property, makes any misrepresentation as to the nature or extent of his interest in said property or as to any lien upon said property shall be deemed guilty of a misdemeanor and shall be fined not more than two hundred dollars or by imprisonment not more than six months or both such fine and imprisonment.

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

Approved May 21, 1917.

No. 369, S.]

[Published May 25, 1917.

## CHAPTER 267

AN ACT to amend section 20.42 of the statutes, relating to the geological and natural history survey, and making an appropriation.

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

SECTION 1. Section 20.42 of the statutes is amended to read: 20.42. There is appropriated from the general fund to the geological and natural history survey:

(a) Annually, beginning July 1, \* \* \* 1917, fifty thousand dollars, for the execution of its functions; but the members of the board of commissioners of said survey shall receive no compensation for their services.

(b) *On July 1, 1917, three thousand five hundred dollars, for the purpose of having printed and distributed a soil map and report of the northern half of the state; one thousand two hundred and fifty of such maps shall be turned over to the geological survey to be distributed to the schools and libraries which are on its free list, and the remaining maps shall be sold for*