

No. 507, A.]

[Published June 2, 1917.

CHAPTER 321

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

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, *except county, town or municipal corporations within the state, for strictly county, town or municipal purposes, and corporations of this state organized under its laws or voluntary associations organized solely for religious, charitable or educational purposes, which shall use the property so transferred exclusively for the purposes of their organization,* 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, * * * 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. This act shall take effect upon passage and publication.

Approved May 31, 1917.

No. 508, A.]

[Published June 2, 1917.

CHAPTER 322

AN ACT to renumber subdivision (6) of section 1087—1 of the statutes to be subdivision (8) of said section and to create a new subdivision of section 1087—1 to be numbered subdivision (6), relating to inheritance taxation.

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

SECTION 1. Subdivision (6) of section 1087—1 of the statutes is renumbered to be subdivision (8) of said section and a new subdivision is added to said section 1087—1 to be numbered and to read: (Section 1087—1) (6) Whenever any property,