

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,

real or personal, is held in the joint names of two or more persons, or as tenants by the entirety, or is deposited in banks or other institutions or depositaries in the joint names of two or more persons and payable to either or the survivor, upon the death of one of such persons the right of the surviving tenant by the entirety, joint tenant or joint tenants, person or persons, to the immediate ownership or possession and enjoyment of such property shall be deemed a transfer of one-half or other proper fraction thereof taxable under the provisions of this chapter in the same manner as though the property to which such transfer relates belonged to the tenants by the entirety, joint tenants or joint depositors as tenants in common, and had been bequeathed or devised to the surviving tenant by the entirety, joint tenant or joint tenants, person or persons, by such deceased tenant by the entirety, joint tenant or joint depositor, by will.

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

Approved May 31, 1917.

No. 577, A.]

[Published June 4, 1917.

CHAPTER 323

AN ACT to amend subsection 5 of section 1548, of the statutes, relating to excise and sale of intoxicating liquors.

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

SECTION 1. Subsection 5 of section 1548 of the statutes is amended to read: (Section 1548) 5. From and after June 30, 1905, anything contained in any city charter to the contrary notwithstanding, no such license shall be granted to any person or persons for the sale of any such liquors in any building, booth or other place for which a license is not in force on the thirtieth day of June, 1905, within a distance of three hundred feet of any public or permanently established parochial school grounds, said distance to be measured upon the streets from the boundaries of the school grounds. Whenever after January 1, 1908, a list of all the parents and lawful guardians of the children enrolled as pupils of any public school or permanently established parochial school, together with a remonstrance in writing, signed and acknowledged before a notary public by a majority of such parents and lawful guardians, is filed with the city, village or town clerk, as the case may be, describing certain premises for which a license had previously been issued