

1919, the free employment offices throughout the state that it may deem necessary to take care of the employment situation.

SECTION 2. For the purposes of carrying out this act an amount not to exceed twenty-two thousand dollars is hereby appropriated to the Industrial Commission; said appropriation to be available for salaries and expenses incurred on and after April 1, 1919.

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

Approved May 2, 1919.

No. 352, S.]

[Published May 12, 1919.

CHAPTER 145.

AN ACT to create subsection (10) of section 20.20 of the statutes, relating to a roadway in Devils Lake Park, and making an appropriation.

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

SECTION 1. There is added to section 20.20 of the statutes a new subsection to be numbered and to read: (20.20) (10) Not to exceed twenty thousand dollars, for the purpose of grading, draining, and preparing a roadway in Devils Lake Park, in Sauk county, on a location satisfactory to the state highway commission and to the state conservation commission.

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

Approved May 9, 1919.

No. 9, S.]

[Published May 15, 1919.

CHAPTER 146.

AN ACT to renumber and amend sections 4442 m and 4442 n of the statutes, relating to the protection of Indian remains, monuments and places upon the public lands; and to amend section 4442 o of the statutes, prescribing penalties for the violation of section 4442 m .

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

SECTION 1. Section 4442 m of the statutes is renumbered to be subsection (4) of section 26.03 and is amended to read:

(26.03) (4) DESTRUCTION OF INDIAN MOUNDS.

* * * It * * * is unlawful except as * * * provided in subsection (5) to destroy, deface, mutilate, injure, or

remove any Indian burial, linear or effigy mounds, inclosures, cemeteries, graves, plots of corn hills, garden beds, boulder circles, pictograph rocks, caches, shell or refuse heaps, spirit stones or manitou rocks, boulder mortars, grindstone rocks, or other prehistoric or historic Indian remains located upon the public lands, state parks, forestry reserves, lands of state educational or other state institutions, or upon other lands or properties belonging to the state. * * * *Any violation of this subsection shall be punished as provided by section 4442o.*

SECTION 2. Section 4442n of the statutes is renumbered to be subsection (5) of section 26.03 and is amended to read:

(26.03) (5) PERMITS BY THE COMMISSION. * * * *Said commission is authorized to grant permission to remove or destroy any of the prehistoric or historic remains enumerated in * * * subsection (4) whenever * * * it deems such removal or destruction necessary; and the commission or other state officer or officers having control under the laws of the state of the lands or properties upon which they, or any of them, are situated may grant to state, county, municipal, or national educational institutions, or regularly organized archaeological or historical societies, permission to explore or investigate for educational or scientific purposes.*

SECTION 3. Section 4442o of the statutes is amended to read:

PENALTY. SECTION 4442o. Any person violating any of the provisions of * * * subsection (4) of section 26.03 * * * shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be subject to a fine of not less than ten dollars nor more than one hundred dollars, or imprisonment in the county jail for not more than ninety days or by both such fine and imprisonment.

SECTION 4. This act shall take effect upon passage and publication.

Approved May 13, 1919.

No. 108, S.]

[Published May 15, 1919.

CHAPTER 147.

AN ACT to create paragraph (i) of section 1087m—3 and paragraph (1) of section 1087m—4, relating to income taxation.

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

SECTION 1. A new paragraph is added to section 1087m—3 and to section 1087m—4 of the statutes to read: (1087m—3)

(i) Contributions or gifts actually made within the year to corporations or associations organized and operated exclusively