

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

for religious, charitable, scientific, or educational purposes, or to societies for the prevention of cruelty to children or animals, no part of the net income of which inures to the benefit of any private stockholder or individual, to an amount not in excess of fifteen per centum of the taxpayer's taxable net income as computed without the benefit of this paragraph.

(1087m—4) (1) Contributions or gifts actually made within the year to corporations or associations organized and operated exclusively for religious, charitable, scientific, or educational purposes, or to societies for the prevention of cruelty to children or animals, no part of the net income of which inures to the benefit of any private stockholder or individual, to an amount not in excess of fifteen per centum of the taxpayer's taxable net income as computed without the benefit of this paragraph.

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

Approved May 13, 1919.

No. 115, S.]

[Published May 15, 1919.

## CHAPTER 148.

AN ACT to amend section 3186 of the statutes, relating to actions to quiet title.

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

SECTION 1. Section 3186 of the statutes is amended to read: Section 3186. Any person having the legal title to land may institute an action against any other person setting up a claim thereto, and if the plaintiff shall be able to substantiate his title the defendant shall *except as herein provided* be adjudged to release to him all claim to such land and pay the costs of such action, unless the defendant shall, by answer, disclaim all title to such land and give a release thereof to the plaintiff, in which case he shall recover costs unless the court shall otherwise order. It shall be sufficient to aver in the complaint in such action the nature and extent of the plaintiff's estate in such land, describing it as accurately as may be, \* \* \* and that the defendant makes some claim thereto, and to demand judgment that the plaintiff's claim be established against any claim of the defendant, and that he be forever barred against having or claiming any right or title to the land adverse to the plaintiff; and the defendant, if he do not so disclaim and release, may answer any matter in denial of the plaintiff's claim, or title \* \* \* which, if proved, will establish his own, and judgment shall be rendered according to the rights