

No. 159, A.]

[Published June 11, 1919.

CHAPTER 306.

AN ACT to amend subsection (6) of section 1087m—22 of the statutes, relating to the taxation of incomes.

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

SECTION 1. Subsection (6) of section 1087m—22 of the statutes is amended to read: (Section 1087m—22) (6) Whenever any city, town or village shall have collected an income tax that under the income tax law ought not to have been collected by such city, town or village, but by the provisions of the income tax law should have been collected by another town, city or village, such * * * tax shall be paid to * * * the town, city or village * * * entitled * * * thereto; * * * provided, however, that no such payment shall be made except on the * * * written approval of the assessor of incomes who made the assessment, or of the tax commission in the case of assessments made by it, specifying the defect in the assessment * * * or tax proceeding; and *provided further that a claim for such tax shall have been made within one year after the collection of the tax.* If any portion of such taxes so refunded shall be properly chargeable to the county and state, they shall be so charged, and such town, city or village shall be credited by the county treasurer on the settlement with the proper treasurer for the taxes of the ensuing year, with the whole amount of such state and county taxes so paid into the county treasury; and the county treasurer shall also be allowed by the state treasurer the amount of said taxes so illegally collected and paid in his settlement with the state treasurer, next after the payment of such claim.

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

Approved June 7, 1919.

No. 193, S.]

[Published June 11, 1919.

CHAPTER 307.

AN ACT to reimburse school district No. 1, Town of Eaton, Brown County, for money withheld under the provisions of paragraph (f) of subsection (5) of section 20.24 of the statutes, and making an appropriation.

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

SECTION 1. Upon making compliance with the provisions of subsection (21) of section 40.09 of the statutes, and complying