

No. 691, A.]

[Published July 30, 1919.]

CHAPTER 667.

AN ACT to amend section (1) of chapter 452 of the laws of 1919, to renumber subsection (5) of section 658 of the statutes to be subsection (6) thereof, to create subsection (5) of section 658 of the statutes, relating to the service recognition board, and making an appropriation.

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

SECTION 1. Section (1) of chapter 452 of the laws of 1919, is amended to read: (Chapter 452, laws of 1919) Section 1. The service recognition board is hereby created to consist of the governor, the adjutant general and * * * a returned soldier to be appointed by the governor.

SECTION 2. For the purpose of raising a sum sufficient to assure each soldier, sailor, marine, and nurse, including Red Cross nurses, who served in the armed forces of the United States during the war against Germany and Austria, and who at the time of his or her induction into the service was a resident of Wisconsin, a sum not exceeding ten dollars for each month of service, with a minimum of fifty dollars, as a token of appreciation of the character and spirit of their patriotic service, and to perpetuate such appreciation as a part of the history of Wisconsin, a tax of not exceeding three mills on each dollar of the assessed valuation in addition to the income surtax hereinafter mentioned is hereby levied and authorized to be included in the next tax levy; provided that in case any county shall elect by resolution of the county board of such county, adopted prior to the levy of such tax, to raise said amount by a bond issue, authority is hereby conferred upon said county to issue such bonds and thereupon the proper authorities shall remit said levy in such county. If any person entitled to the benefits under this act be deceased before receiving such payment, then the payment accruing to said deceased shall be paid to the surviving widow, child or children, mother or dependent father, in the order herein stated, and in such case July 1, 1919, shall be deemed the date of termination of such service. The benefit of this act shall not accrue to any person for the time spent while taking training in any student army training camp, nor to any person who, although inducted into service, did civilian work at civilian pay.

SECTION 3. All sums levied and collected by taxation or raised by the issue of bonds by any county shall be paid into the state treasury and held there as a special fund to be known as the service recognition fund and disbursed upon certificates of the

service recognition board, as to the persons entitled thereto and the amount to which each person is entitled.

SECTION 4. The service recognition board shall have complete charge and control of the general scheme of such payments. It shall adopt general rules, uniform throughout the state, for the distribution of said fund, the ascertainment and selection of proper beneficiaries and the amounts to which beneficiaries are entitled, and for procedure, and may select or create such agents as it may deem necessary.

SECTION 5. Subsection (5) of section 658 of the statutes is renumbered to be subsection (6) thereof.

SECTION 6. There is added to section 658 of the statutes a new subsection to read: (Section 658) (5) For the purpose of carrying out the provisions of chapter 452 of the laws of 1919; but bonds issued in any county for such purpose shall not exceed in amount three mills on each dollar of the total assessed valuation of such county.

SECTION 7. (1) In addition to the normal tax imposed by section 1087m—6 of the statutes, there shall be levied, collected and paid upon the incomes of all persons, except as otherwise provided by law, a surtax on taxable income computed at the following rates, to wit:

(a) On the fourth one thousand dollars or any part thereof, one and three-fourths per cent;

(b) On the fifth one thousand dollars or any part thereof, two per cent;

(c) On the sixth one thousand dollars or any part thereof, two and one-half per cent;

(d) On the seventh one thousand dollars or any part thereof, three per cent;

(e) On the eighth one thousand dollars or any part thereof, three and one-half per cent;

(f) On the ninth one thousand dollars or any part thereof, four per cent;

(g) On the tenth one thousand dollars or any part thereof, four and one-half per cent;

(h) On the eleventh one thousand dollars or any part thereof, five per cent;

(i) On the twelfth one thousand dollars or any part thereof, five and one-half per cent;

(j) On any sum taxable as income, in excess of twelve thousand dollars six per cent.

(2) In addition to the normal tax imposed by section 1087m—6 of the statutes, there shall be levied, collected and paid upon

the incomes of corporations, joint stock companies or associations, except as otherwise provided by law, a surtax on taxable income computed at the following rates, to wit:

On the first one thousand dollars or any part thereof, two per cent;

On the second one thousand dollars or any part thereof, two and one-half per cent;

On the third one thousand dollars or any part thereof, three per cent;

On the fourth one thousand dollars or any part thereof, three and one-half per cent;

On the fifth one thousand dollars or any part thereof, four per cent;

On the sixth one thousand dollars or any part thereof, five per cent;

On the seventh one thousand dollars or any part thereof, six per cent;

On all taxable income in excess of seven thousand dollars, six per cent.

(3) In computing the tax upon the income of corporations, joint stock companies or associations, there shall be deducted, before such tax is computed, from the net income an amount equal to six per cent of its capital stock, surplus and undivided profits.

(4) The surtax provided for herein shall be upon the income received during the year ending December 31, 1918, and shall be returned, assessed and collected in the same manner and at the same time as is provided for the return, assessment and payment of the normal income tax provided for under sections 1087m—1 to 1087m—30, both inclusive, except as otherwise herein provided.

(5) Deductions and exemptions as are provided by law in the assessment of the normal income tax under section 1087m—6 shall be the same with respect to the assessment of this surtax, but said deductions and exemptions shall not be additional thereto and shall only be made once.

(6) In the collection of said surtax the tax collector shall give his separate receipt therefor and there shall be no offset upon the personal property tax, and section 1087m—26 shall not apply to said surtax.

(7) The whole amount collected as surtax shall, through the same channels as other income taxes are paid, be paid into the state treasury, and section 1087m—23 of the statutes shall not apply to said surtax. The amounts so paid into the state treasury shall be set apart for the service recognition fund.

(8) The service recognition board shall estimate or cause to be estimated the amount which may be collected under this section and determine as nearly as practicable the balance needed for said fund, which balance shall be raised by taxation or bond issues as provided by section 2 of this act.

SECTION 8. There is appropriated from the service recognition fund in the state treasury to the service recognition board:

(1) Such sums as may be necessary to pay each soldier, sailor, marine and nurse, including Red Cross nurses, who served in the armed forces of the United States during the war against Germany and Austria, and who at the time of his or her induction into the service was a resident of Wisconsin, a sum not exceeding ten dollars for each month of service, with a minimum of fifty dollars.

(2) Such sums as may be necessary to cover the cost of administering this act.

SECTION 9. A special election shall be held on Tuesday, September 2, 1919, at which the following question shall be submitted: "Shall there be levied in the year 1919, a mill tax of not to exceed three mills on the dollar and an income tax sufficient to raise an aggregate sum of approximately fifteen million dollars to be paid by the state to Wisconsin soldiers, sailors, marines and nurses as stated in chapter 667 of the laws of 1919?"

SECTION 10. Such special election shall be conducted, held and noticed and the ballots to be used thereat shall be prepared, printed and distributed and the ballots cast thereat shall be counted, canvassed and returned in the same manner as is by law provided in the case of the submission of a proposed constitutional amendment to a vote of the people. The state board of canvassers shall not meet to canvass such election returns. The secretary of state shall within ten days after the receipt of the returns from the different county clerks canvass, certify, record and publish as in the case of a constitutional amendment the number of ballots cast in favor of such proposed recognition and the number of ballots cast against such proposed recognition.

SECTION 11. If a majority of the votes cast at such special election are in favor of the recognition of Wisconsin soldiers, sailors, marines and nurses as provided upon such ballots, then the necessary taxes shall be levied in the year 1919.

SECTION 12. This act shall take effect upon passage and publication.

Approved July 26, 1919.