

(h) One gallery attendant, three dollars and fifty cents per day.

(4) To subordinates of the sergeant at arms of the assembly, the same as provided for the senate, and in addition thereto:

(a) One assistant document-room clerk, three dollars and fifty cents per day.

(b) One post-office messenger, who shall carry and deliver mail for both houses, three dollars and fifty cents per day.

(c) Five messengers, each three dollars per day.

(d) One cloakroom attendant, three dollars and fifty cents per day.

(e) One gallery attendant, three dollars and fifty cents per day.

(5) To clerks detailed for service after the close of the session, as provided in subsection (6) of section 13.14; not exceeding six dollars per day each, and not exceeding an aggregate of three hundred dollars for the assembly, and two hundred dollars for the senate.

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

Approved February 24, 1921.

No. 211, S.]

[Published March 2, 1921.

CHAPTER 6.

AN ACT to amend section 1090 of the statutes relating to time for payment of taxes.

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

SECTION 1. Section 1090 of the statutes is amended to read: Section 1090 (1) *Except as provided in subsection (2) hereof,* taxes not paid before the first day of February shall be subject to a penalty of two per cent on the amount of the tax, which penalty shall be collected and paid into the treasury by the town, city or village treasurer. Provided that any town or village by a two-thirds vote of the town or village board, or any city of the second, third or fourth class, by a two-thirds vote of the council, may extend the time for the payment of taxes without penalty until the first day of March.

(2) *When authorized by two-thirds vote of any city council, village or town board, the treasurer of such city, village or town, upon the filing with him, prior to March 15, 1921, of an affidavit of*

a person against whom taxes on real estate have been assessed in such city, village or town for the year 1920, stating that he is unable to pay such taxes on account of unemployment or family sickness, shall by entry in red ink on the tax roll opposite the name of such party extend the time for the payment of such taxes without penalty until the first day of June, 1921. All such taxes which shall not have been paid prior to March 22, 1921, when local treasurers are required to settle with the county treasurer shall be returned delinquent, and unless paid before the fourth Monday of April thereafter, the lands covered thereby shall be advertised for sale and sold at the same time and in the same manner and treated in all respects as other delinquent taxes, except that the owners of such lands shall be entitled to pay such taxes at the amount extended upon the local tax roll without penalty, interest or other charges except the fee for advertising the same at tax sale, at any time before the first day of June, 1921. If the owner shall pay such taxes as herein provided to the local treasurer before delinquent return, or to the county treasurer after that date and before the first of June following, the treasurer to whom such payment is made in each case shall issue a tax receipt in full for the payment thereof, which shall have the same force and effect as if such payment had been made at the regular time for the payment of taxes. But if such taxes shall not have been paid before the first day of June, 1921, they shall be enforced by tax sale and shall be subject to the same interest, penalties and charges as other delinquent taxes.

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

Approved March 1, 1921.

No. 9, S.]

[Published March 5, 1921.

CHAPTER 7.

AN ACT to renumber and amend chapter 64ff of the statutes to be chapter 72 and to renumber and amend the sections thereof relating to inheritance taxes.

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

SECTION 1. Chapter 64ff of the statutes is renumbered to be chapter 72 INHERITANCE TAX ACT.

SECTION 2. Section 1087—1 of the statutes is renumbered to be section 72.01 SUBJECTS LIABLE and is amended by strik-