

general law or special charter in which such tax was payable, in the manner prescribed by law for filing claims in other cases, whether such tax was voluntarily paid or not, and if it shall appear that the tax for which such claim was filed, or any part thereof, is unlawful or excessive the proper town board, village board, or common council in the case of cities shall allow and the proper town, city, or village treasurer shall pay such person the amount of such claim found to be illegal or excessive, provided that in case of claims for refund of illegal or excessive income taxes the conditions prescribed by subsection (6) of section 71.18 of the statutes shall have been complied with. If any town, city, or village shall fail or refuse to allow such claim, the claimant may have and maintain an action against the same for the recovery of all money so unlawfully levied and collected of him. Every such claim shall be filed within two years and every action to recover any money so paid be brought within three years from the date of such payment and not thereafter.

SECTION 6. This act and chapter 57 of the laws of 1925, shall apply to the taxable income for the year 1924 or for any fiscal year ending during the year 1925 and annually thereafter.

SECTION 7. This act shall take effect upon passage and publication.

Approved June 29, 1925.

No. 566, A.]

[Published July 6, 1925.

CHAPTER 447.

AN ACT to amend subsection (11b) of section 20.20 of the statutes (as amended by chapter 339, laws of 1925), relating to the removal of injurious rough fish by the conservation commission and making an appropriation.

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

SECTION 1. Subsection (11b) of section 20.20 of the statutes (as amended by chapter 339, laws of 1925), is amended to read: (20.20) (11b) * * * On July 1, 1925, fifteen thousand dollars to carry out the provisions of subsection (5) of section 29.62.

SECTION 2. This act shall take effect July 1, 1925.

Approved June 27, 1925.