

visions of section 98.06 of the statutes, shall be paid, within one week after the granting of such license, into the general fund, and are appropriated therefrom \* \* \* to carry into effect the provisions of section 98.06.

SECTION 4. A new introductory paragraph is added to section 20.60 and a new introductory paragraph is added to subsection (1) of said section of the statutes to read: (20.60) (Introductory paragraph) There is appropriated from the general fund to the department of agriculture and markets:

(20.60) (1) (Introductory paragraph) Annually, beginning July 1, 1929, three hundred twenty-seven thousand dollars, for administration of said department, and all its bureaus, branches and divisions. Of this there is allotted:

SECTION 5. This act shall take effect upon passage and publication.

Approved September 12, 1929.

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No. 506, S.]

[Published September 14, 1929.

## CHAPTER 497.

AN ACT to amend section 310.08 of the statutes, relating to the probate of wills.

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

SECTION 1. Section 310.08 of the statutes is amended to read: 310.08 When a copy of any such will and the probate thereof, duly authenticated, shall be produced by the executor or other person interested therein to the county court such court shall appoint a time and place of hearing, and cause notice thereof to be given as required by section 310.04. If on the hearing it shall appear to the court that the order or decree admitting such will to probate was made by a court of competent jurisdiction and is still in force, the copy and the probate thereof shall be filed and recorded, and the will shall have the same force and effect as if it had been originally proved and allowed in the same court. *Where there is located in this state real estate of a decedent who died domiciled in another state and the will of said deceased shall dispose of said real estate and said will appears to be valid and effectual under the law of this state so as to dispose of said real estate, any county court in this state in*

*which any part of such real estate shall be located, may admit said will to probate whether or not said will has been offered for or admitted to probate in the jurisdiction of the domicile of the testator, but the decree admitting same to probate shall be limited so as to affect only real estate located within this state. When any such will shall be offered for probate, said county court may appoint a time and place for hearing and cause notice to be given as provided by section 310.04 and these provisions shall be applicable to wills executed before as well as after the enactment of these provisions. Notice to creditors and to public administrator and state tax commission shall be given as in the case of wills of decedents domiciled in Wisconsin at time of death and an executor or administrator may be appointed to receive and dispose of the income from said real estate accruing since the death of the testator. Provision shall be made by the decree admitting said will to probate insuring the payment of any inheritance tax payable under the law of this state.*

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

Approved September 12, 1929.

No. 790, A.]

[Published September 14, 1929.

## CHAPTER 498.

AN ACT to create paragraph (g) of subsection (1) of section 71.05 of the statutes, relating to exemptions from income tax. *The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. A new paragraph is added to subsection (1) of section 71.05 of the statutes to read: (71.05) (1) (g) Income of co-operative associations or corporations engaged in marketing farm products for producers, which turn back to such producers the net proceeds of the sales of their products; provided, that such corporations or associations have at least twenty-five stockholders or members delivering such products and that their dividends have not, during the preceding five years, exceeded eight per cent per annum; also income of associations and corporations engaged solely in processing and marketing farm products for one such co-operative association or corporation and which do not charge for such marketing and processing