

lature the sum of five hundred dollars, and ten cents for every mile he shall travel to and from the meeting place of the legislature on the most usual route. Should it be subsequently legally determined that such holdover senators are or may be entitled to the salary allowed by law to senators elected in 1930, the acceptance of the sum herein provided shall be no bar to such additional compensation. In case of an extra session of the legislature, no additional compensation shall be allowed to any such state senator except for mileage to be computed at the same rate as for a regular session.

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

Approved February 12, 1931.

No. 60, S.]

[Published February 18, 1931.

CHAPTER 3.

AN ACT to renumber subsection (5) of section 67.10 to be paragraph (a) and to create paragraph (b) of said subsection of the statutes, relating to sale of municipal bonds.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. Subsection (5) of section 67.10 is renumbered to be paragraph (a) of said subsection.

SECTION 2. A new paragraph is added to subsection (5) of section 67.10 of the statutes to read: (67.10) (5) (b) Any city having voted bonds at a special referendum election and having sold a portion thereof may negotiate, sell or otherwise dispose of the same in the manner provided by statute within five years of the date of the election voting the same.

SECTION 3. This act shall take effect upon passage and publication.

Approved February 17, 1931.

No. 3, S.]

[Published February 25, 1931.

CHAPTER 4.

AN ACT to repeal subsections (2), (3) and (7) of section 20.245, section 20.25, the introductory paragraph and paragraphs (a)

to (d) of subsection (4) and all of subsections (5) and (6) of section 20.36, section 20.37, subsections (2), (4), and (5) and paragraphs (a) and (b) of subsection (6) of section 20.39, and sections 20.40, 20.511, 75.59 and 70.60; to create new section 20.25, subsection (6) of section 20.51, and sections 70.58 to 70.60; and to amend the introductory paragraph and paragraphs (a) and (b) of subsection (4) of section 20.245, section 20.255, paragraph (e) of subsection (4) of section 20.36, the introductory paragraph of section 20.38, paragraph (a) of subsection (8) of section 20.39, and the introductory paragraph of section 20.41 of the statutes, reconciling the financial procedure of the state with the budget procedure and making an appropriation. *The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. Subsections (2), (3) and (7) of section 20.245, section 20.25, the introductory paragraph and paragraphs (a) to (d) of subsection (4) and subsections (5) and (6) of section 20.36, section 20.37, subsections (2), (4) and (5) and paragraphs (a) and (b) of subsection (6) of section 20.39, and sections 20.40, 20.511, 70.59 and 70.60 of the statutes are repealed.

SECTION 2. Four new sections are added to the statutes and a new subsection is added to section 20.51 to be numbered and to read: 20.25 There is appropriated annually from the general fund to the several counties, cities, towns, and villages of the state in aid of elementary education:

(1) Annually, such sums as may be necessary for salaries and expenses of supervising teachers as provided in subsections (6) and (7) of section 39.14.

(2) Annually, such sums as may be necessary for transportation and tuition of pupils as provided in section 40.34.

(3) Annually, such sums as may be necessary for the payment of the aids for the support of the elementary public schools under the provisions of section 20.245.

(20.51) (6) All moneys collected by the railroad commission under the provisions of chapter 189 shall, within one week, be paid into the general fund and are reappropriated therefrom to carry out the provisions of said chapter.

70.58 ANNUAL STATE TAX. There is levied an annual tax on all taxable property of the state sufficient to leave a cash balance over and above the estimated disbursements of two million dollars

in the general fund at the end of the month during the next fiscal year in which the indicated balance is lowest, the rate of such tax to be determined as provided in section 70.59.

70.59 DETERMINATION OF STATE TAX RATE. (1) The governor shall compute, on or before the third Monday in October, the rate which must be levied under section 70.58 on each dollar of the valuation of the property of the state as determined by the tax commission pursuant to section 70.57. In the event that the governor shall fail to make the computation of the rate of the state tax and certify the same to the secretary of state on or before the third Monday in October, such computation shall be made, in accordance with this section, by the secretary of state.

(2) In computing the rate of the tax under section 70.58, the governor shall ascertain:

(a) The probable receipts of the general fund from all sources other than the tax imposed by section 70.58 during each month of the next fiscal year.

(b) The probable total cash disbursements from the general fund under the appropriations made by law during each month of the next fiscal year.

(c) The probable balances in the general fund at the beginning of the next fiscal year and at the end of each month of such year.

(3) The governor shall determine the month of the next fiscal year in which the indicated balance in the general fund at the end of the month is lowest and shall fix the rate of the tax levied in section 70.58 at such figure as will leave a balance of two million dollars at the end of said month.

(4) The director of the budget shall on or before the fifteenth day of October submit to the governor his estimate of all facts which the governor is required to ascertain and a computation of the rate of the state tax in accordance with this section. The director of the budget shall render all possible assistance in making such computation, but his estimate shall not be binding upon the governor.

(5) The tax commission and all other state departments shall furnish to the director of the budget and to the governor all data they may have or can procure which the director or the governor deems material to the discharge of their duties under this section.

70.60 APPORTIONMENT OF STATE TAX. The secretary of state shall compute the state tax chargeable against each county basing such computation upon the valuation of the taxable property of the county as determined by the tax commission pursuant to section 70.57 and the rate as fixed by the governor pursuant to section 70.59. On or before the fourth Monday of October in each year he shall certify to the county clerk of each county the amount of the taxes apportioned to and levied upon his county, and all special charges which he is required by law to make in any year to any such county to be collected with the state tax. He shall then charge to each county the whole amount of such taxes and charges, and the same shall be paid into the state treasury as provided by law.

SECTION 3. The introductory paragraph and paragraphs (a) and (b) of subsection (4) of section 20.245, section 20.255, paragraph (e) of subsection (4) of section 20.36, the introductory paragraph of section 20.38, paragraph (a) of subsection (8) of section 20.39, and the introductory paragraph of section 20.41 of the statutes are amended to read: (20.245) (4) (Introductory paragraph) Annually, within thirty days after the tenth day of December the state superintendent * * * shall apportion *the moneys remaining in the appropriation in aid of elementary education made in section 20.25, after deducting the allotments in subsections (1) and (2) of said section*, among the several counties and towns, villages and cities therein, except as prescribed in subsection (5), as follows:

20.255 Out of the state's share of the proceeds of the income tax there shall first be set aside an amount sufficient to meet the appropriations made by subsections (1) and (4) of section 20.09 and an amount equal to the appropriations made in paragraph (a) of subsection (2) of section 20.05, subsection (2) of section 20.26, and section 20.27. The remainder shall be applied, as far as it will reach, toward the * * * *reduction of the* * * * *state tax on property* * * * *imposed in section 70.58*, and shall be used for no other purpose.

(20.36) (4) * * * GIFTS AND DONATIONS. All gifts, grants, bequests, and devises from individuals, partnerships, associations, or corporations, and all subventions from the United States, for or in behalf of the normal schools or any of them or any department thereof or any purpose connected therewith; and

all such moneys shall be paid into the * * * *general fund*, unless the provisions of the instrument or act making the gift, grant, bequest, devise, or subvention shall be inconsistent with or repugnant to this paragraph.

(20.38) (Introductory paragraph) There is appropriated from the * * * *general fund* * * * to the board of normal school regents:

(20.39) (8) (a) All gifts, grants, bequests and devises from individuals, partnerships, associations or corporations and all subventions from the federal government for or in behalf of the university or any department thereof or any purpose connected therewith, are appropriated to the board of regents of the university and shall be used according to the provisions of the instrument or act making the same and all such receipts shall be paid into the * * * *general fund*, unless the provisions of the instrument or act making the gift, grant, bequest, devise or subvention shall be inconsistent with or repugnant to the provisions of this subsection requiring such payments into the state treasury.

(20.41) (Introductory paragraph) There is appropriated from the * * * *general fund* * * * to the board of regents of the university:

SECTION 4. All moneys in the public school fund income, the normal school fund income, the university fund income, the agricultural college fund income, and the securities regulation fund at the time of the taking effect of this act shall be paid into and credited to the general fund, and all appropriations made from any of said funds which are abolished in this act shall be paid from the general fund.

SECTION 5. This act shall take effect June 30, 1931.

Approved February 24, 1931.

No. 5, S.]

[Published February 25, 1931.

CHAPTER 5.

AN ACT to authorize cities, villages and towns to extend the time of payment of taxes on real estate assessed in the year 1930 to persons who are unable to pay such taxes.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows: