

(7) Any contractor, subcontractor, or agent thereof who, after executing a contract in compliance with this section, shall employ or knowingly permit any laborer, workman or mechanic to work a longer number of hours per day or pay or knowingly permit to be paid to any such laborer, workman or mechanic a lesser wage rate than the prevailing hours of labor and the prevailing wage rate as set forth in the contract, shall be guilty of a misdemeanor, and upon conviction shall be punished by a fine not exceeding two hundred dollars, or by imprisonment for not more than six months, or by both such fine and imprisonment. Upon a second conviction hereunder, in addition to such penalty, the contract on which the violation shall have occurred shall be forfeited and the contractor or subcontractor so convicted of a second offense shall not be entitled to receive any further payment under such contract.

(8) It shall be the duty of the highway commission to enforce the provisions of this section. To this end it may demand, and it shall be the duty of every contractor and subcontractor to furnish to the commission, copies of any or all pay rolls and may examine all records relating to the wages paid laborers, workmen or mechanics on work to which this section is applicable.

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

Approved June 30, 1931.

No. 664, A.]

[Published July 6, 1931.

CHAPTER 433.

AN ACT to amend subsection (4r) and to create subsection (4q) of section 102.09 of the statutes, relating to dependents under the workmen's compensation act.

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

SECTION 1. Subsection (4r) of section 102.09 of the statutes is amended to read: (102.09) (4r) If there is more than one person wholly or partially dependent, the death benefit shall be divided between such dependents in such proportion as the commission shall determine to be just, considering their ages and other facts bearing on such dependency. * * *

SECTION 2. A new subsection is added to section 102.09 of the statutes to read: (102.09) (4q) Benefits accruing to a minor dependent child may be awarded to the mother in the discretion of the commission. The commission may, anything in this act contained to the contrary notwithstanding, reassign the death benefit to any one or more of the dependents in accordance with their respective needs and as may be just and equitable and may order payment to a dependent subsequent in right, or not otherwise entitled, upon good cause being shown therefor.

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

Approved June 30, 1931.

No. 765, A.]

[Published July 6, 1931.

CHAPTER 434.

AN ACT to amend subsection (2) of section 71.095 of the statutes, relating to income tax reports of guardians.

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

SECTION 1. Subsection (2) of section 71.095 of the statutes is amended to read: (71.095) (2) Guardians shall make returns of income to the assessor of incomes of the county in which their wards reside, *only in case the ward if not under disability would have been required to file such return*, which returns shall be made at the same time as returns of persons other than corporations are made, and shall show all the income from all sources received by or for the respective wards whom they represent. The net income of a guardian shall be ascertained in the same manner as the income of other persons is ascertained and shall be subject to the same deductions for personal exemptions which the ward would have been entitled to had he made the return, provided that if any of such wards are under eighteen years of age and are the children of a person required by this chapter to file an income tax return, the personal exemption under section 71.05 (2) (c) shall be allowed to the guardian. The average taxable income of such wards under eighteen years of age so ascertained and assessed to the guardian shall be added to the average taxable income of the parent or head of a family as provided in section 71.05 (2) (d), and the taxes shall be computed on the combined average taxable income