

SECTION 49. This act shall take effect upon passage and publication.

Approved April 16, 1931.

No. 148, S.]

[Published April 17, 1931.]

### CHAPTER 52.

AN ACT to amend subsection (1) of section 175.07 of the statutes, relating to private detectives.

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

SECTION 1. Subsection (1) of section 175.07 of the statutes is amended to read: (175.07) (1) No person shall act or hold himself out as a private detective, private police, or private guard, nor shall any person solicit business or perform any service in this state as a private detective, private police, or private guard, or receive any fees or compensation whatever for acting as private detective, private police or private guard for any person, firm or corporation, without first having obtained the license and filed the bond provided for in this section. *No person shall be licensed under this section unless he is a citizen of the United States and shall have resided in this state continuously for one year immediately preceding, but this shall not apply to the state manager of any private detective agency whose headquarters are outside of the state, when such agency shall satisfy the secretary of state of the necessity for employing a non-resident as state manager.*

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

Approved April 16, 1931.

No. 11, S.]

[Published April 18, 1931.]

### CHAPTER 53.

AN ACT to amend subsection (5) of section 71.11 of the statutes, relating to the assessment of back income taxes.

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

SECTION 1. Subsection (5) of section 71.11 of the statutes is amended to read: (71.11) (5) Additional assessments and cor-

rections of assessments may be made of income of any taxpayer if such corrections are made within seven years after the close of the period covered by the income tax return, provided that after July 1, \* \* \* 1933, additional assessments or corrections and assessments may be made if such assessments and corrections are made within four years after the close of the period covered by the income tax return, but if no return is filed for any of the years since January 1, 1911, income of such years may be assessed when discovered.

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

Approved April 17, 1931.

No. 163, S.]

[Published April 18, 1931.

### CHAPTER 54.

AN ACT to amend subsection (2) of section 66.04 of the statutes, relating to appropriations for the celebration of Independence day.

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

SECTION 1. Subsection (2) of section 66.04 of the statutes is amended to read: (66.04) (2) Any city or village may appropriate not to exceed five thousand dollars, \* \* \* for the celebration of Independence day, *provided that such a limitation shall not apply to a first class city.* The money shall be expended for such purposes, in such manner, and through such city officers or citizen committees as the board or council shall direct, and may be expended without formal contract. When the Fourth of July falls on Sunday the celebration may be had on either the third or the fifth.

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

Approved April 17, 1931.