

SECTION 1. Subsection (2) of section 72.04 of the statutes is amended to read: (72.04) (2) Property of the clear value of fifteen thousand dollars transferred to the widow of the decedent, and two thousand dollars transferred to each of the other persons described in subsection (1) of section 72.02 shall be exempt. Such exemption to the widow shall include all her statutory and other allowances. * * * *Any child of the decedent shall be entitled to credit for so much of the tax paid by the widow as applied to any of the same property which hereafter shall be transferred by or from such widow to such child, provided the widow does not survive said decedent to exceed six years, and provided, further, that where other property is also transferred by or from the widow to any such child, then such credit shall be applied only upon that portion of the total tax assessed against such child as is attributable to the property transferred upon which a tax was paid by the widow, such portion to be ascertained by the ratio that the property transferred upon which a tax was paid by the widow bears to the total amount of property transferred.*

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

Approved June 16, 1933.

No. 438, A.]

[Published June 19, 1933.]

CHAPTER 276.

AN ACT to amend subsections (1) and (5) of section 76.38 of the statutes, relating to telephone company fees.

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

SECTION 1. Subsection (1) and (5) of section 76.38 of the statutes are amended to read: (76.38) (1) Any person, copartnership, association, company or corporation operating any telephone line in this state with appliances for the transmission of messages of speech or sound, and engaged in the business of furnishing telephone service for compensation as owner, lessee or otherwise, shall be deemed and held a telephone company, and *such companies, excepting companies having no income during the preceding calendar year*, shall on or before the first day of March, in each year make and return to the state treasurer, in such form and upon such blanks as he shall prescribe and furnish, a true

statement of the gross receipts from the operation of the business during the preceding calendar year, which statement shall be verified by the president and the treasurer of such company so operating, or two of the principal officers thereof, of the person so operating the telephone business. The statement shall show separately the amounts of gross receipts from the toll line service, which shall include all receipts on toll line business, beginning and ending within the state, and a proportion based upon the mileage within the state to the entire mileage over which such business is done, of receipts on all interstate business passing through, into or out of the state, and from the service of the local and rural exchange property of the company and the town, city, or village in which any portion of such local or rural exchange property is located, and any portion of the gross receipts therefrom are derived, with the true amount of the gross receipts of each such local or rural exchange derived from such exchange business in each town, city or village.

(5) When the annual license fee upon the total gross receipts as computed at the rates specified in this section is less than five cents for each telephone instrument owned and operated, or operated within this state by any person, copartnership, association, company or corporation, a sum equal to five cents for each telephone instrument shall be paid as an annual license fee by such company, *except that no license fee shall be paid by any telephone company having no income during the preceding calendar year.* Any amount paid under the provisions of this subsection shall be retained in the state treasury.

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

Approved June 16, 1933.

No. 502, A.]

[Published June 19, 1933.

CHAPTER 277.

AN ACT to amend subsection (2) of section 50.07 of the statutes, relating to admission of patients to tuberculosis sanatoriums. *The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. Subsection (2) of section 50.07 of the statutes is amended to read: (50.07) ~~(2)~~ Any such person who is unable to pay for his care may be admitted and maintained in such institu-