

fined not less than one hundred dollars nor more than five hundred dollars.

(5) The department of agriculture and markets is charged with the enforcement of this act and is authorized and empowered to make such rules and regulations as may be found necessary to properly enforce the same.

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

Approved July 25, 1933.

No. 448, A.]

[Published July 27, 1933.

### CHAPTER 457.

AN ACT to create subsection (2m) to section 40.21 of the statutes, relating to school tuition of children residing at county institutions.

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

SECTION 1. A new subsection is added to section 40.21 of the statutes to be numbered and to read: (40.21) (2m) The elementary and high school tuition of every person of school age, excepting county charges, as provided in subsection (2) of this section, residing at a county institution shall be paid by the county. The county board may charge such tuition to the account of the county asylum or the county home.

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

Approved July 25, 1933.

No. 501, A.]

[Published July 27, 1933.

### CHAPTER 458.

AN ACT to amend subsection (2) of section 43.33, subsection (10) of section 48.33, and subsection (2) of section 49.37 of the statutes, relating to the repayment of moneys advanced by certain counties for the payment of county library service, aid to dependent children, and old-age assistance.

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

SECTION 1. Subsection (2) of section 43.33, subsection (10) of section 48.33, and subsection (2) of section 49.37 of the

statutes are amended to read: (43.33) (2) The clerk of each such county shall submit to the county board, at each annual November meeting, a report covering the preceding fiscal year, showing in detail the amount and proportion of the money expended by the county pursuant to subsection (1) in each town, village and city. The county *board* shall thereupon determine the proportionate amount to be raised and paid by each such municipality to reimburse the county for the \* \* \* amount so advanced. Within ten days after such determination the county clerk shall charge to each such municipality and certify to the clerk thereof, the amounts so due, respectively; and each such municipality shall levy a tax sufficient *to meet such charge and shall pay over to the county the amounts so certified in the manner hereinafter provided. Such tax shall be deemed a county special tax for tax settlement purposes but the town, city or village shall pay over to the county on or before the twenty-second day of March in each year in cash the percentage of such tax actually collected, which percentage shall be determined by applying the ratio of collection of the entire tax roll of such town, city or village excepting special assessments and taxes levied pursuant to section 59.96 of the statutes to the amount of such county special tax so certified and levied. If any town, city or village shall fail to raise and pay over such money to the county, in the manner above specified, the county board shall have authority to compel such payment.*

(48.33) (10) The county clerk of each county having a population of one hundred and fifty thousand or more shall make a report to the county board at its annual November meeting showing in detail the amount of money advanced by the county to the residents of each town, village and city under the provisions of this section and section 48.331, less the amount recoverable from the state, as provided in paragraph (c) of subsection (5). The county board at such meeting shall determine the amount to be raised and paid by each such town, village and city to reimburse the county for the money so advanced. Within ten days after such determination the county clerk of each county shall certify to the clerk of and charge to each such town, village and city the amount so advanced. Each such town, city and village shall levy a tax sufficient to reimburse the county for such advances \* \* \* *and shall pay over to the county the amount so certified as hereinafter provided. Such tax shall be deemed a county special tax*

*for tax settlement purposes but the town, city or village shall pay over to the county on or before the twenty-second day of March in each year the percentage of such tax actually collected, which percentage shall be determined by applying the ratio of collection of the entire tax roll of such town, city or village excepting special assessments and taxes levied pursuant to section 59.96 of the statutes to the amount of such county special tax so certified and levied. If any town, city or village shall fail to raise and pay over such money to the county, in the manner above specified, the county board shall have authority to compel such payment.*

(49.37) (2) (a) The county board of each county may cause each city, town and village to reimburse the county for all amounts of money paid in old-age assistance to its residents, less the amounts received by the county from the state pursuant to subsection (3) of this section. The county clerk shall make a report to the county board at its annual November meeting showing in detail the amounts which under this subsection are chargeable to each city, town and village, and the county board at such meeting shall determine if such amount shall be so charged, and then determine the amount to be raised and paid by each such city, town and village to reimburse the county.

(b) The county clerk shall charge the amount so determined to such city, town or village and shall certify the same to the city, town or village clerk. Each city, town or village shall annually levy a tax sufficient to meet such charges, \* \* \* and shall pay over to the county the amount so certified as hereinafter provided. Such tax shall be deemed a county special tax for tax settlement purposes but the town, city or village shall pay over to the county on or before the twenty-second day of March in each year the percentage of such tax actually collected, which percentage shall be determined by applying the ratio of collection of the entire tax roll of such town, city or village excepting special assessments and taxes levied pursuant to section 59.96 of the statutes to the amount of such county special tax so certified and levied. If any town, city or village shall fail to raise and pay over such money to the county, in the manner above specified, the county board shall have authority to compel such payment.

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

Approved July 25, 1933.