

No. 94, S.]

[Published June 5, 1941.

**CHAPTER 188.**

AN ACT to amend 70.11 (15) of the statutes, relating to property exempt from taxation.

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

SECTION 1. Subsection (15) of section 70.11 of the statutes is amended to read:

(70.11) (15) All the real and personal property of any orphan asylum or orphan home in this state, and the real estate of the Home of the Friendless in the city of Milwaukee, not exceeding one lot, while the same are actually used for such homes. *For the purposes of this subsection the term "orphan home" shall include the Wisconsin Home and Farm School, at Dousman.*

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

Approved June 3, 1941.

No. 246, S.]

[Published June 5, 1941.

**CHAPTER 189.**

AN ACT to amend 71.095 (1) (c); and to create 71.095 (7) of the statutes, relating to income taxes of trusts and estates.

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

SECTION 1. Paragraph (c) of subsection (1) of section 71.095 of the statutes is amended to read:

(71.095) (1) (c) The first return of an executor or administrator shall be filed in the form and manner and within the time that a return should have been filed by the decedent had he survived. Subsequent returns of such executor or administrator shall be filed in the form and within the time that the returns of income are required from persons other than corporations. The first return of such executor or administrator shall include the income received by the decedent during the portion of the year preceding the demise of deceased and also items specified in sections 71.095 (1) (a), 71.095 (1) (b) and