

levied against the abutting property owners by reason of such improvement may be reimbursed the amount of such assessment so paid from such fund as the governing body may determine.

SECTION 4. It is the intent of the legislature that the provisions of this act are severable and if any provision shall be held unconstitutional, such decision shall not affect the remainder of this act.

Approved June 23, 1941.

No. 66, A.]

[Published June 25, 1941.

CHAPTER 273.

AN ACT to amend 101.01 (1) and (2) of the statutes, relating to places and employments not subject to safe place of employment statute.

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

SECTION 1. Subsections (1) and (2) of section 101.01 of the statutes are amended to read:

(101.01) (1) The phrase "place of employment" shall mean and include every place, whether indoors or out or underground and the premises appurtenant thereto where either temporarily or permanently any industry, trade or business is carried on, or where any process or operation, directly or indirectly related to any industry, trade or business, is carried on, and where any person is directly or indirectly, employed by another for direct or indirect gain or profit, but shall not include any place where persons are employed in (a) private domestic service * * * which * * * does not involve the use of mechanical power or (b) farm labor when the employer is the farmer operating the farm and the labor is such as is customarily performed as a part of farming, and including the transportation of farm products immediately and directly from the farm, and of materials, supplies or equipment directly to the farm for use thereon.

(2) The term "employment" shall mean and include any trade, occupation or process of manufacture, or any method of carrying on such trade, occupation, or process of manufacture in which any person may be engaged, except in such private

domestic service * * * as * * * does not involve the use of mechanical power *and in farm labor as used in subsection (1)*.

Approved June 23, 1941.

No. 94, A.]

[Published June 25, 1941.

CHAPTER 274.

AN ACT to amend 70.11 (14) and 76.34 (3) and to create 76.34 (4) of the statutes, relating to taxes on personal property of life insurance companies.

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

SECTION 1. Subsection (14) of section 70.11 of the statutes is amended to read:

(70.11) (14) All the personal property of all insurance companies that now are or shall be organized or doing business in this state, *except personal property of any life insurance company owned by it and used on any farm.*

SECTION 2. Subsection (3) of section 76.34 of the statutes is amended to read:

(76.34) (3) Such license, when granted shall authorize the company, corporation or association to whom it is issued to transact business until May 1 of the ensuing year, unless sooner revoked or forfeited. The payment of such license fee shall be in lieu of all taxes for any purpose authorized by the laws of this state, except taxes on such real estate as may be owned by such company, corporation or association *and except taxes on personal property of any such company, corporation or association owned by it and used on any farm.*

SECTION 3. Subsection (4) of section 76.34 of the statutes is created to read:

(76.34) (4) Any life insurance company, foreign or domestic, may deduct from such license fee the amount of taxes paid on personal property owned by it and used on any farm.

Approved June 23, 1941.