

CHAPTER 288.

AN ACT to repeal 108.04 (3m) and (9), 108.16 (3), 108.18 (5) (e) and 108.22 (1m); to renumber 108.02 (7) (c) to be 108.02 (7) (d) and 108.10 to be 108.09 (9); to renumber and amend 108.18 (5) (f) to be 108.18 (5) (e) and 108.22 (2) to be 108.22 (7); to amend 108.02 (3m), (4) (f) and (g), (5) (c), (e), (f) (introductory paragraph) and (g) 6 and 12, (10) and (19), 108.04 (3), (6) (b) and (8) (b), 108.05 (1m) (a), 108.06 (1), (2) (b) and (3), 108.07 (1), 108.09 (3), 108.12, 108.14 (8) (a), 108.16 (2m), (6) (b) and (e), (7) (b) and (8) (c), (e), and (f), 108.18 (2), (3), (5) (introductory paragraph) and (d), 108.21 (1) and (3), 108.22 (1), 108.23, 108.24 (2) and 289.53 (1); to repeal and recreate 108.02 (11), 108.05 (1), 108.15, 108.17 (3), 108.18 (6) and 108.21 (2); to create 108.02 (5) (g) 13, (7) (c) and (11m), 108.04 (4m) and (5) (i), 108.05 (2m), 108.06 (4), 108.10, 108.14 (8m) and (10) to (13), 108.16 (6) (g) and (12) and 108.22 (2) to (6) of the statutes, constituting the recommendations made pursuant to 108.14 (5m) by the state advisory committee on unemployment compensation to the 1941 legislature, relating to unemployment compensation, providing penalties, and making an appropriation.

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

SECTION 1. Subsection (3m), paragraphs (f) and (g) of subsection (4), paragraphs (c) and (e), the introductory paragraph of paragraph (f) and subdivisions 6 and 12 of paragraph (g) of subsection (5), subsection (10) and subsection (19) of section 108.02 of the statutes are amended, subject to the timing specified in sections 40 and 41 of this act, to read:

(108.02) (3m) Any individual performing services for an employer and for pay shall be presumed to be "employed" by such employer for all the purposes and solely for the purposes of this chapter, whether or not he is paid directly by such employer, unless and until the employer has satisfied the commission that such individual has been and will continue to be

free from the employer's control or direction over the performance of his services both under his contract and in fact, and that such services have been either outside the usual course of the employer's enterprise or performed outside of all the employer's places of business, and that such services have been performed in an independently established trade, business, profession, or occupation in which the individual is customarily engaged. *An individual shall be deemed to be performing services for an employer if he is engaged by a contractor "employed" by such employer and is performing services in fulfillment of a contract between such contractor and such employer.*

(4) (f) *Any employer, including any political subdivision of the state, not otherwise subject to this chapter, who files with the commission its written election to become an "employer" subject hereto for not less than 3 calendar years, shall, with the written approval of such election by the commission, become an "employer" fully subject to this chapter, as of the date and under the conditions stated in such * * * approved election. The commission may refuse to approve any such election, in the interests of the proper administration of this chapter. Any election approved by the commission shall be void, in case the electing party was himself "employed" in the same enterprise as the individuals to whom such election applied. The commission may at any time by written notice to the employer terminate any election in the interests of efficient administration of this chapter. * * * An electing employer * * * may terminate his election and thereby cease to be an "employer" subject hereto, despite the provisions of paragraph (g), at the close of the third such year or of any subsequent year, only if * * * he has filed a written notice to that effect with the commission at least 30 days prior to the close of the year in question and is not then subject to this chapter under paragraph (b), (c), (d), or (e) of this subsection.*

(g) *An employer * * * shall cease to be subject * * * to this chapter * * * upon a written application by him, and * * * upon a finding by the commission that the employer has failed, for each of the 2 most recently completed calendar years, to employ at least 4 persons in employment subject hereto within at least 18 weeks per year. In any such case the employer's coverage shall cease as of the close of that calendar*

month in which such application was filed. In the case of any employer who has ceased to exist or has transferred his entire business to another person or persons, he shall cease to be subject to this chapter upon a commission finding to that effect, as of the close of that calendar month in which a copy of such finding was mailed to his last known address.

(5) (c) An individual's entire service for an employer, * * * whether performed partly within or entirely outside Wisconsin, shall be deemed "employment" subject to this chapter, provided both the following conditions exist:

1. *Such service is deemed "employment" covered by this chapter pursuant to a reciprocal arrangement between the commission and each agency administering the unemployment compensation law of a jurisdiction in which part of such service is performed; or no contributions are required with respect to any of such service under * * * any other unemployment compensation law * * *; and*

2. *The employer so elects with the commission's approval and with written notice to the individual.*

(e) In determining whether an individual's entire services shall be deemed "employment" subject to this chapter, under paragraphs (b), (c), and (d) of this subsection, the commission may determine and redetermine the individual's status hereunder for such reasonable periods as it deems advisable, *and may refund (as paid by mistake) any contributions which have been paid hereunder with respect to services duly covered under any other unemployment compensation law.*

(f) (Introductory paragraph) The term "employment", as applied to work for a governmental unit, *except as such unit duly elects otherwise with the commission's approval*, shall not include:—

(g) 6. *Service performed as an officer or member of the crew of a vessel on the navigable waters of the United States, and service with respect to which unemployment benefits are payable under an unemployment compensation system for maritime workers established by an Act of Congress.*

12. *Employment as an athlete by an employer who has submitted written evidence satisfying the commission that the enterprise in question was * * * not subject to the federal unemployment tax act * * * in the preceding calendar year.*

(10) "Employer's account" means the separate unemployment reserve account of an employer * * * *in the above fund, from which account, unless such account is exhausted, shall be paid all and only benefits payable on the basis of "employment" performed for such employer.*

(19) An employe's "waiting period" * * * means any period of time (for which no benefits are payable * * *) required of the employe pursuant to subsection (3) * * * of section 108.04, as a condition precedent to his receipt of benefits * * *.

SECTION 2. Paragraph (c) of subsection (7) of section 108.02 of the statutes is renumbered paragraph (d) of said subsection.

SECTION 3. Subdivision 13 of paragraph (g) of subsection (5), paragraph (c) of subsection (7) and subsection (11m) of section 108.02 of the statutes are created, subject to the timing specified in section 40 of this act, to read:

(108.02) (5) (g) 13. Service covered by any other unemployment compensation law pursuant to a reciprocal arrangement made by the commission under subsection (8m) of section 108.14.

(7) (c) In applying the provision of paragraph (b), the commission may prescribe that those weeks shall be ignored for which the employe's wages were less than \$5, in any case where he earned \$10 or more from the employer in each of 12 or more weeks within the year in question.

(11m) "Computation date" means that date as of the close of which the commission computes reserve percentages and determines contribution rates for the next calendar year; and the "year" preceding the computation date means the period of 12 consecutive calendar months ending on that date. The computation date shall be December 31, except as the commission may by general rule prescribe any other date (occurring at least once in each calendar year and within 27 weeks prior to the effective date of new rates of contributions) as of which such rates shall be computed.

SECTION 4. Subsection (11) of section 108.02 of the statutes, subject to the timing specified in section 40 of this act, is repealed and recreated to read:

(108.02) (11) "Reserve percentage" shall for contribution purposes refer to the status of an employer's account, as determined finally by the commission as of the close of the most recent "computation date". In calculating an employer's net reserve as of any computation date, his account shall be charged with benefits on the date when paid and shall be credited with contributions on the date when paid. The employer's "reserve percentage" shall mean his net reserve as of the computation date, stated as a percentage of the highest one of the following amounts: (a) his "payroll" for the year ending on such date, or (b) his average annual payroll for the 3 years ending on such date, or (c) 60 per cent of his largest payroll for any one of those 3 years.

SECTION 5. Subsection (3), paragraph (b) of subsection (6) and paragraph (b) of subsection (8) of section 108.04 of the statutes are amended, subject to the timing specified in sections 39 and 41 of this act, to read:

(108.04) (3) WAITING PERIOD FOR TOTAL AND PART-TOTAL UNEMPLOYMENT BENEFITS. An employe shall become eligible to receive benefits for total or part-total unemployment * * * only after a waiting period, consisting of the first 2 weeks of such unemployment next following the close of the most recent week for which wages are payable or have been paid to the employe by (or with respect to) * * * an employer, subject to the following conditions:

(a) Not more than * * * 2 of the weeks ending within a given calendar year shall be required of an employe under this subsection as his waiting period for *such* benefits * * * *under this chapter*.

(b) An employe shall not, within the last 5 weeks ending within one calendar year and the first 5 weeks ending within the next calendar year, be required to serve more than * * * 2 waiting period weeks under this subsection * * *.

(c) After an employe has become eligible to receive benefits *under a given determination for a week of total or part-total unemployment* * * * an additional waiting period * * * shall *thereafter* be required under this subsection * * * *only when he has had one or more additional credit weeks requiring a new determination allowing benefits*.

(d) There shall be counted as waiting period weeks under

this subsection only those weeks of the employe's unemployment for which he would otherwise be eligible to receive benefits * * *.

(6) (b) In case a claimant, *because of his physical inability to work or unavailability for work*, has with good cause refused suitable employment when offered to him, or has with good cause failed to apply for suitable employment when notified by a public employment office, his eligibility for benefits (from past employers) * * * *shall be suspended for the week in which such offer or notice was given and * * * while such inability or unavailability continues.*

(8) (b) Unless an employer has duly notified the commission (in such manner and within such time limit as the commission's rules and regulations may prescribe) that he believes a designated provision of this section or of the "employment" definition of section 108.02 should operate to deny benefits from his account to the given employe for the week or weeks in question, *or unless the commission applies the provisions of paragraph (a) of this subsection*, no provision of this section or of such definition shall operate to deny such benefits to such employe; provided, however, that this * * * *subsection shall not affect the application of subsections (2), (3), * * * (4m) and (6) and paragraph (i) of subsection (5) of this section, even though the commission has not been thus notified; and provided, further, that said subsection (2) shall not apply to a case for which the employer in question expressly waives its application by written notice to and with the approval of the commission.*

SECTION 6. Subject to the timing specified in sections 39 and 41 of this act, subsections (3m) and (9) of section 108.04 of the statutes are repealed.

SECTION 7. Subsection (4m) of section 108.04 of the statutes is created, subject to the timing specified in section 39 of this act, to read:

(108.04) (4m) BENEFITS REDUCED. (a) In case it is determined, under section 108.09, that a claimant has concealed any part of his wages earned for a given week, he shall be ineligible as to such week; and any benefits for such week or for a subsequent week paid to him, because of such concealment, prior to the date of such determination shall be recovered as provided

in this chapter. Under each such determination, moreover, he shall forfeit such benefits as would otherwise become payable to him for one week of otherwise compensable unemployment completed within the 2 years following such determination date; and such benefits shall be duly charged against the claimant's credit weeks and against the proper employer's account and shall be credited to the fund's balancing account.

(b) In case it is determined, under section 108.09, that a claimant has concealed his refusal (within any week covered by his claim) of a job offer, he shall be ineligible as to such week; and any benefits for such week or for a subsequent week paid to him by mistake (because such ineligibility had not yet been established) prior to the date of such determination shall be recovered as provided in this chapter. Under each such determination, moreover, he shall forfeit such benefits as would otherwise become payable to him for 2 weeks of otherwise compensable unemployment completed within the 2 years following such determination date. The benefits thus forfeited by a claimant shall be duly charged against his credit weeks and against the proper employer's account and shall be credited to the fund's balancing account. This paragraph shall not affect the application of subsection (6) of this section, in case said subsection applies.

SECTION 8. Paragraph (i) of subsection (5) of section 108.04 of the statutes, subject to the timing specified in section 39 of this act, is created to read:

(108.04) (5) (i) An employe shall not be eligible to receive benefits for any given week of unemployment unless he has had a total of 14 or more "weeks of employment" from one or more employers with the 52 weeks preceding the close of his most recent week of employment.

SECTION 9. Subsection (1) of section 108.05 of the statutes, subject to the timing specified in section 43 of this act, is repealed and recreated to read:

(108.05) (1) WEEKLY BENEFIT RATE, FOR TOTAL UNEMPLOYMENT. (Each eligible employe shall be paid benefits from his employer's account for each week of his total unemployment at the weekly benefit rate, based on the employe's "average weekly wage" from the given employer, shown by the following schedule:

SCHEDULE

Line	Average Weekly Wage Class	Weekly Benefit Rate
1.	Up to \$ 3.00.....	\$ 2
2.	\$ 3.01 to 4.50.....	3
3.	4.51 to 6.00.....	4
4.	6.01 to 7.50.....	5
5.	7.51 to 9.00.....	6
6.	9.01 to 11.00.....	7
7.	11.01 to 13.00.....	8
8.	13.01 to 15.00.....	9
9.	15.01 to 17.00.....	10
10.	17.01 to 19.50.....	11
11.	19.51 to 22.00.....	12
12.	22.01 to 24.50.....	13
13.	24.51 to 27.00.....	14
14.	27.01 to 30.00.....	15
15.	30.01 to 33.00.....	16
16.	33.01 or more.....	17

SECTION 10. Paragraph (a) of subsection (1m) of section 108.05 of the statutes is amended, subject to the timing provided in section 39 of this act, to read:

(108.05) (1m) (a) An eligible employe whose weekly benefit rate from a given employer is less than \$6 shall (despite the provisions of subsection (1) of this section) be paid benefits from that employer's account for his weeks of total or part-total unemployment as if his weekly benefit rate with respect to such employer were \$6; except that *an employe whose * * * applicable weekly benefit rate is \$5 shall be paid such benefits as if such rate were \$7.50.* The benefits thus paid shall be charged against the employe's credit weeks under section 108.06 as if they had been paid at the weekly benefit rate applicable under subsection (1) of this section.

SECTION 11. Subsection (2m) of section 108.05 of the statutes is created, subject to the timing provided in section 39 of this act, to read:

(108.05) (2m) DEFERRED NOTICE AND ELIGIBILITY. In the case of a new employe, namely an employe who has not yet had more than 4 weeks of employment from a given employer since the start of the preceding calendar year, no bene-

fits for partial unemployment shall be or become payable to such new employe from such employer's account for any one of such first 4 weeks of employment, and the calculation of his weekly benefit rate from such employer may be deferred accordingly.

SECTION 12. Subsection (1), paragraph (b) of subsection (2) and subsection (3) of section 108.06 are amended, subject to the timing provided in section 39 of this act, to read:

(108.06) (1) BENEFIT CREDIT WEEKS. (a) Except as *this subsection* or section 108.04 provides otherwise, there shall be counted as a credit week for benefit purposes each week of employment, of a given employe by a given employer, which is or has been completed:

* * *

* * * 1. After the benefit liability of the employer's account has begun to accrue; and

* * * 2. Within the 52 weeks preceding the close of the employe's most recent week of employment by the employer; or within any 53 such weeks which include the fifty-third week ending within a single calendar year.

(b) *In case an employe has had more than 40 weeks of employment by an employer within the period specified in subdivision 2 of paragraph (a) of this subsection, only the most recent 40 of such weeks shall be counted as "credit weeks" with respect to such employer.*

(2) (b) Based on each uncharged credit week of an employe with respect to a given employer, the employer's account shall be liable to pay benefits to the employe (if otherwise eligible) in an amount equal to * * * *one-half* of that weekly benefit rate which was applicable to him with respect to the employer at the close of his most recent week of employment by the employer.

(3) DURATION OF EMPLOYER'S LIABILITY. In no case shall an employer's account remain or be liable to pay benefits to an employe for any unemployment occurring more than * * * 52 weeks after the close of the employe's most recent week of employment by such employer.

SECTION 13. Subsection (4) of section 108.06 of the statutes is created, subject to the timing provided in section 39 of this act, to read:

(108.06) (4) BENEFIT RIGHTS OF MILITARY "TRAINEES". (a) As used in this subsection, the term "military service" means active service in the armed forces of the United States; and the term "trainee" means an individual who has entered or been inducted into military service for a period of less than 3 years, whose entry or induction occurred between September 1940 and June 1945, and whose military service has terminated.

(b) To prevent the lapsing of benefit credits acquired under this chapter by trainees prior to their military service, and to preserve such credits for their use in the event of their unemployment following such service, no part of a trainee's military service shall be counted as a "week" in determining his subsequent benefit rights under this chapter.

(c) As to any trainee who claims benefits for unemployment following his military service, his benefit rights shall be determined under the provisions of this chapter which are then applicable to benefit claimants generally.

(d) No individual who voluntarily left his employment to enlist and did enlist for military service shall be denied benefits under paragraph (b) of subsection (4) of section 108.04 because of such voluntary leaving and enlistment.

(e) If an act of congress provides for cash allowances to individuals who have completed a period of military service, to be payable to them by the United States in case of (and with respect to) their subsequent unemployment, any such individual shall be ineligible for benefits under this chapter with respect to any week for which he is eligible to receive any such unemployment allowances from the United States.

SECTION 13a. Subsection (1) of section 108.07 of the statutes is amended to read:

(108.07) (1) In case an employe is totally or part-totally unemployed and eligible (and has uncharged credit weeks) with respect to two or more employers in the same week, and *has claimed benefits, he shall, for the purposes of this subsection and subsection (8) of section 108.04, be deemed to have claimed benefits from the account of each such employer; but his benefits for such unemployment in such week shall be paid only from the account of that one of such employers by whom he was most recently employed, except that this restriction, in any case*

where it would limit such benefits to less than \$6, shall be modified so far as necessary to permit the full charging of credit weeks and the payment of not less than \$6 in benefits for such week from such accounts.

SECTION 14. Subsection (3) of section 108.09 of the statutes is amended to read:

(108.09) (3) APPEALS. Unless such request for a hearing is withdrawn, each of the parties shall be afforded reasonable opportunity to be heard, and the claim thus disputed shall be promptly decided by such appeal tribunal as the commission may designate or establish for this purpose, or by the commission as provided in subsection (6). If the party requesting a hearing fails to appear at the hearing, a commission examiner *designated for this purpose* may dismiss the appeal, provided that due notice of the hearing was mailed to the party's last known address and good cause for his failure to appear has not been shown *said examiner within 10 days after the hearing date. If the other party fails to appear at the hearing, the appeal tribunal shall proceed with the hearing, provided that due notice of the hearing was mailed to said party's last known address, and may issue its decision without further hearing, provided that good cause for his failure to appear has not been shown said examiner within 10 days after the hearing date.*

SECTION 15. Section 108.10 of the statutes is renumbered subsection (9) of section 108.09.

SECTION 16. A section of the statutes is created to read:

108.10 SETTLEMENT OF ISSUES OTHER THAN BENEFIT CLAIMS. (1) In connection with any issue arising under this chapter as to any liability, of an employer of one or more persons in Wisconsin, for which no review is provided under section 108.09 and with respect to which no penalty is provided in section 108.24, the following procedure shall apply.

(2) A deputy designated by the commission for the purpose shall investigate the existence and extent of any such liability, and may issue an initial determination accordingly; provided, however, that such a deputy may set aside or amend any such determination at any time on the basis of subsequent information or to correct a clerical mistake. A copy of each determination shall be mailed to the last known address of the employer affected thereby. The employer may request a hearing

as to any matter therein, by filing such request with the deputy within 30 days after such mailing and in accordance with such procedure as the commission may by rule prescribe.

(3) Any hearing duly requested shall be held before an appeal tribunal established in the manner provided by subsection (4) of section 108.09, and subsection (5) of section 108.09 shall be applicable to the proceedings before such tribunal. If aggrieved by the appeal tribunal's decision, the employer may, within 20 days after such decision has been mailed to his last known address, petition the commission for review thereof pursuant to general commission rules.

(4) The commission's authority to take action as to any issue or proceeding under this section shall be the same as that specified in paragraphs (a), (b) and (c) of subsection (6) of section 108.09, except that the commission may take action in the manner provided in paragraph (c) of said subsection (6) at any time within 20 days after the mailing of a commission decision under this section to the employer affected thereby.

(5) The employer may commence action for the judicial review of a commission decision hereunder, provided said employer, after exhausting the remedies provided hereunder, has commenced such action within 20 days after such decision was mailed to his last known address or within 20 days after the appeal tribunal decision has been affirmed by the commission through its failure to act. The scope of judicial review, and the manner thereof insofar as applicable shall be the same as that provided in subsection (7) of section 108.09.

(6) The mailing of determinations and decisions provided in subsections (2), (3), (4), and (5) shall be first class, and may include the use of services performed by the postal department requiring the payment of extra fees.

(7) Any determination by a deputy or any decision by an appeal tribunal or by the commission shall become conclusive with respect to the employer unless he has acted to secure a hearing or review as hereinbefore provided, but shall be binding on the commission only insofar as the relevant facts were included in the record which was before the deputy, appeal tribunal, or commission at the time the determination or decision was issued.

SECTION 17. Section 108.12 of the statutes is amended, subject to the timing provided in section 39 of this act, to read:

108.12 WAIVER OF BENEFIT VOID. No agreement by an employe to waive his right to benefits or any other rights under this chapter shall be valid. *No employe shall, in any proceeding involving benefits under this chapter, be prevented from asserting all facts relevant to his eligibility, regardless of any prior erroneous representation with respect to such facts.*

SECTION 18. Paragraph (a) of subsection (8) of section 108.14 of the statutes is amended to read:

(108.14) (8) (a) The commission may enter into administrative arrangements with *any agency* * * * similarly charged with the administration of *any other* unemployment compensation law * * * , for the purpose of assisting the commission and such agencies in paying benefits under the several laws to employes while outside their territorial jurisdictions. Such arrangements may provide that the respective * * * agencies shall, for and on behalf of each other, act as agents in effecting registrations for work, notices of unemployment, and any other certifications or statements relating to an employe's claim for benefits, in making investigations, taking depositions, holding hearings, or otherwise securing information relating to *coverage or contribution liability or benefit eligibility and payments*; and in such other matters as the commission may consider suitable in effectuating the purpose of these administrative arrangements.

SECTION 19. Subsections (8m), (10), (11), (12) and (13) of section 108.14 of the statutes are created, subject to the timing provided in section 42 of this act, to read:

(108.14) (8m) The commission may enter into reciprocal arrangements, with any agency administering another unemployment compensation law, whereby all the services performed by an individual for a single employing unit, which services are customarily performed in more than one state or jurisdiction, shall be deemed to be employment covered by the law of a specified state or jurisdiction (a) in which a part of such services are performed, or (b) in which such individual has his residence, or (c) in which such employing unit maintains a place of business; provided there is in effect, as to such services, an election by such employing unit, approved by the agency administering the specified law, pursuant to which all the services performed by such individual for such employing unit are deem-

ed to be employment covered by such law.

(10) For the purposes of section 108.161 the commission's functions financed from the unemployment administration fund shall be treated as a separate budget subdivision, and any election made by the commission pursuant to paragraph (f) of subsection (5) of section 108.02 may be limited to individuals engaged in such functions.

(11) The commission may require any employer of one or more individuals in Wisconsin to make such arrangements as will reasonably assure the commission that the employer will keep such records, make such reports, and pay such contributions as are required under this chapter. Any employer whom the commission has notified, through notice served on him or sent by registered mail to his last known address or served on him through the secretary of state pursuant to subsection (7) of section 226.02, that he is required to make such arrangements, if he fails to do so within 20 days after such notification, may, through proceedings instituted by the commission in the circuit court of Dane county, be restrained from doing business in Wisconsin until he has made such arrangements.

(12) (a) Consistently with the provisions of paragraphs (8) and (9) of section 303 (a) of Title III of the federal social security act, all moneys received in the administration fund from the federal social security board under section 302 of said Title III or under the Wagner-Peyser Act, and all moneys made available by this state or its political subdivisions which are provided and necessary to match federal grants under the Wagner-Peyser Act, shall be expended solely for the purposes and in the amounts found necessary by said board for the proper and efficient administration of this chapter.

(b) Consistently with said provisions of said Title III, any such moneys, received prior to July 1, 1941, and remaining unencumbered on said date or received on or after said date, which, because of any action or contingency, have been lost or have been expended for purposes other than, or in amounts in excess of, those found necessary by said board for the proper administration of this chapter, shall be replaced within a reasonable time. This paragraph is the declared policy of this state, as enunciated by the 1941 legislature, and shall be implemented as further provided in this subsection.

(c) If it is believed that any amount of money thus received has been thus lost or improperly expended, the commission on its own motion or on notice from said board shall promptly investigate and determine the matter and shall, depending on the nature of its determination, take such steps as it may deem necessary to protect the interests of the state.

(d) If it be finally determined that moneys thus received have been thus lost or improperly expended, then the commission shall either make the necessary replacement from those administration fund moneys specified in subsection (2) of section 20.573 or shall submit, at the next budget hearings conducted by the governor and at the budget hearings conducted by the next legislature convened in regular session, a request that the necessary replacement be made by an appropriation from the general fund.

(e) This subsection shall not be construed to relieve this state of any obligation existing prior to its enactment with respect to moneys received prior to July 1, 1941, pursuant to said Title III.

(13) The commission may, with the advice of its state advisory committee on this chapter, by general rule modify or suspend any provision of this chapter if and to the extent necessary to permit continued certification of this chapter under Title III of the federal social security act and under sections 1602 and 1603 of the federal unemployment tax act.

SECTION 20. Section 108.15 of the statutes is repealed and recreated to read:

108.15 BENEFIT PAYMENTS FOR EMPLOYES OF CERTAIN GOVERNMENT UNITS. (1) The fund's balancing account is made available for the payment of benefits under this section to individuals employed by certain government units, within the limits and subject to the conditions set forth in this section.

(2) Solely for the purpose of paying benefits under this section, each "government unit" (as defined in this section) shall be deemed an "employer" subject to this chapter on and after July 1, 1941, and each individual employed by it in "employment" on or after said date shall be deemed an "employee" and shall accrue benefit credits and may become eligible for benefits accordingly, except as otherwise provided in this section.

(3) The provisions of subsection (2), authorizing benefit payments under this section, shall cease to apply to a government unit, and no benefit credits hereunder shall remain with respect to employment by such unit:

(a) If and when the "payment limit" has been reached as to such unit; or

(b) If and when the commission, after giving such unit 20 days notice and opportunity to be heard, terminates the application to such unit of subsection (2) by reason of the failure of such unit:

1. To file or distribute promptly such reports or notices as the commission may duly require it to file or distribute for benefit purposes under this section, or

2. To pay to the commission promptly after notice from it any amount due from such unit under subsection (4); or

(c) If and when such unit files with the commission, pursuant to subsection (5), a valid contrary election as to subsection (2), unless such election has been duly withdrawn by such unit within 60 days after such filing; or

(d) If and when subsection (11) applies to such unit.

(4) In case the "special account" maintained as to any government unit shows that the benefits based on employment by such unit paid under this section through the last day of any calendar month have exceeded such unit's "balance" plus its "contributions paid" through such day, the commission shall bill such unit for the amount of such excess; and such unit shall promptly pay such amount to the commission, to reimburse the fund's balancing account, unless and until its "contributions payable" have been fully paid.

(5) Any government unit may at any time file with the commission a contrary election as to subsection (2). The commission shall accept as valid any such election which it finds has been executed on behalf of such unit by an appropriate officer thereof and has either been authorized in advance by such unit's governing board or has been ratified by such board within 160 days after its filing.

(6) Any liability of a government unit to pay any interest which would otherwise be or become payable by it under section 108.22, by reason of its tardy payment of "contributions paid" or "contributions payable" to the fund, is hereby abated.

(7) Any “contributions payable” by a government unit as of the date on which subsection (2) ceases to apply to it, under subsection (3) or subsection (8), are hereby abated as of such date.

(8) This section shall be inoperative if and to the extent that the commission finds that its application would prevent the continued certification of this chapter under section 1602 (b) or section 1603 (c) of the federal unemployment tax act.

(9) No provision of this section shall prevent any government unit from voluntarily electing at any time to become an employer fully subject to this chapter, pursuant to paragraph (f) of subsection (4) of section 108.02; but each such approved election shall duly provide for maintaining and continuing any then current benefit credit accruals and benefit payments. In any such case, the commission shall close any “special account” as to such unit then maintained under this section; and the commission, subject to subsection (8) of this section, may abate any “contributions payable” by such electing unit for past periods, and may credit to the account of such unit the amount by which all its past contributions received for the fund under section 108.18 have exceeded all the past benefits duly paid from the fund based on employment by such unit.

(10) As used in this section:

(a) “Government unit” means any such unit which ceased in 1939 to be an “employer” subject to this chapter, because of the enactment of chapter 245 or chapter 372, laws of 1939, which has not elected to remain or become an “employer” subject hereto and whose “balance” plus its “contributions paid” and its “contributions payable” to the funds have not been fully utilized for the payment from the fund of benefits based on employment by such government unit.

(b) A government unit’s “balance” means its net cash balance in the fund as of that 1939 termination date on which it ceased to be an “employer” subject hereto, less any benefits based on employment by it paid from the fund after such termination date and before July 1, 1941.

(c) A government unit’s “contributions payable” means the contributions under section 108.18 due from it to the commission for the fund on or after such termination date, including the amount payable to the fund by such unit under subsec-

tion (7) of section 108.15 of the 1937 statutes, to the extent that such contributions have not yet been paid.

(d) The "contributions paid" by a government unit means so much of its contributions payable on or after such termination date as have been paid to the commission for the fund at any given time after such termination date.

(e) A "special account" as to a government unit means a sub-account within the fund's balancing account, to be set up by the fund's treasurer as of July 1, 1941, in view of the closing out of the employer's account previously maintained for such unit, to indicate the "payment limit" within which benefits based on employment by such unit may be financed under this section by the fund's balancing account.

(f) The "payment limit" shall be that point at which such benefits, thus financed, have equalled the government unit's balance plus its contributions paid and its contributions payable.

(11) In case the federal unemployment tax act is so amended that the refunding of contributions received by the fund from a government unit will not prevent the continued certification of this chapter under section 1603 (c) of said act, the fund's treasurer shall refund to each government unit the amount by which all its past contributions received for the fund under section 108.18 have exceeded all past benefits duly paid from the fund based on employment by such unit.

SECTION 21. Subsection (2m), paragraphs (b) and (e) of subsection (6) paragraph (b) of subsection (7) and paragraphs (c) and (e) and (f) of subsection (8) of section 108.16 of the statutes are amended, subject to the timing provided in section 40 of this act, to read:

(108.16) (2m) If * * * a commission deputy finds that any benefits charged to an employer's account * * * have been erroneously * * * paid to an individual without fault by the employer, such individual and such employer and the fund's treasurer shall be notified as to such erroneous payment. In case benefits are currently payable to such individual from such employer's account, the deputy may correct the error by adjusting such benefits accordingly. To correct any error not thus adjusted, the fund's treasurer shall correct the fund's records by restoring the proper amount to the employer's account and by

charging such * * * amount to the fund's balancing account, and may at any time within * * * 2 years thereafter reimburse the balancing account by crediting to it benefits which would otherwise be payable to the * * * individual in question or cash recovered from such * * * individual.

(6) (b) All interest on delinquent payments under this chapter, and any tardy filing fees on delinquent payments or reports, hereafter received;

(e) All * * * amounts transferred from employer accounts pursuant to subsection * * * (12) of this section * * *;

(7) (b) In determining the status of the fund's balancing account as of any date, the fund's treasurer shall take account of the total of such debit balances as of such date, consisting of overdraft charges, duly made to employer accounts while such accounts were exhausted, which have neither been offset by employer contributions credited to such accounts (with corresponding reimbursement of the balancing account) nor written off. Benefit payments made with respect to an employer's account shall be charged directly against the fund's balancing account only when such payments cannot under this chapter be or remain charged against the account of * * * any employer * * *.

(c) Whenever, as of * * * any computation date, the net overdrafts then charged against an employer's account would, even if reduced by any contributions known or subsequently discovered to be then payable but unpaid to such account, exceed * * * two per cent of his annual payroll (namely, the payroll amount used in determining his reserve percentage as of that computation date) * * *, the fund's treasurer shall, solely for the purpose of computing future reserve percentages, write off (by charging directly to the fund's balancing account) the amount by which such overdrafts would (if thus reduced) exceed * * * 2 per cent of said payroll; provided, however, that any employer whose account is affected thereby may at any time elect to cancel such write-off, by reimbursing the balancing account in such manner as the commission may prescribe.

(8) (c) The successor shall take over and continue the employer's account, including its plus or minus balance * * * and all other aspects of its experience under this chapter, in proportion to the payroll or employes assignable to the transferred

business as determined for the purposes of this chapter by the commission. The successor shall be secondarily liable for any amounts owed by the employer to the fund (and to the administration fund) at the time of such transfer; but such liability shall be proportioned to the extent of the transfer of business and shall not exceed the value of the assets transferred.

(e) The * * * account taken over by the successor employer shall * * * remain liable with respect to * * * accrued benefit and related rights based on employment * * * the transferred business, and all such employment shall be deemed employment performed for such employer.

(f) The contribution rates applicable with respect to the accounts of the successor employer and the transferring employer shall be respectively determined or redetermined as of *the computation date specified below, to apply from the date of transfer of business until the close of the current calendar year, * * ** and shall thereafter be redetermined whenever required by section 108.18, as follows. For the purposes of section 108.18, the commission shall determine the "actual contribution and benefit experience" of the successor employer's account and of the transferring employer's account by allocating to the successor employer's account for each period in question the respective proportions of the transferring employer's payroll and benefits which the commission determines to be properly assignable to the business transferred. *In determining contribution rates under this paragraph, to apply from the transfer date until the close of the current calendar year, such experience shall be determined as of a computation date which shall be the preceding June 30 or December 31, whichever more recently precedes the transfer date, any other provision of this chapter to the contrary notwithstanding. * * **

SECTION 22. Subject to the timing specified in section 40 of this act, subsection (3) of section 108.16 of the statutes is repealed.

SECTION 23. Paragraph (g) of subsection (6) of subsection (12) of section 108.16 of the statutes are created to read:

(108.16) (6) (g) Any amount available for such crediting under subsection (4m) of section 108.04.

(12) If and when the fund's balancing account, as of the

close of any month, has a net balance (after allowing for the debit balances of any employer accounts then overdrawn) of less than \$2,000,000, the fund's treasurer shall promptly make a finding to that effect, which shall be published forthwith in the official state paper. As of the start of the first business day (hereinafter called "transfer date") which follows the close of month to which such a finding applies, the fund's treasurer shall transfer from employer accounts to the fund's balancing account such amounts as he determines pursuant to this subsection. The fund's treasurer shall compute a "transfer percentage", namely the lowest multiple of one per cent which would, if applied to the fund's net balance as of the start of the transfer date, produce a result of at least one million dollars, and shall apply such transfer percentage to the net balance (as of the start of the transfer date) of each employer's account whose net balance is then positive, and shall transfer the amount resulting in each such case from the given employer's account to the fund's balancing account, as of the start of the transfer date, and shall promptly notify each such employer accordingly.

SECTION 24. Subsection (3) of section 108.17 of the statutes is repealed and recreated to read:

(108.17) (3) If an employer (of any person) makes application to the commission to adjust an alleged overpayment by him of contributions or interest under this chapter, and files such application within 3 years after the close of the calendar year in which such payment was made, a commission deputy shall make a determination under section 108.10 as to the existence and extent of any such overpayment, and the provisions of said section shall apply to such determination. As to any amount determined under said section to have been erroneously paid by the employer, the commission shall allow him a corresponding credit, without interest, against his future contribution payments; or, if the commission finds it impracticable to allow the given employer such a credit, it shall refund such overpayment to him, without interest, from the fund or the administration fund, as the case may be. This subsection shall not apply to any payment made pursuant to subsection (4) of section 108.18.

SECTION 25. Subsections (2) and (3) and the introductory paragraph and paragraph (d) of subsection (5) of section

108.18 of the statutes are amended, subject to the timing provisions of section 40 of this act, to read:

(108.18) (2) Whenever * * * *as of any computation date* an employer's account meets the conditions specified in subsection (3), his * * * *contributions shall be payable* to such account for the next calendar year * * * *at less than the standard rate, as follows:*

(a) If the reserve percentage of the employer's account *as of the computation date* is 7½ per cent or more, but less than 10 per cent, his contribution rate to such account shall be one per cent on his payroll for the next calendar year.

(b) If the reserve percentage of the employer's account *as of the computation date* is 10 per cent or more, * * * *his contribution rate* to such account shall be zero per cent on his payroll * * * for the next calendar year.

(3) * * * *As to any calendar year, an employer shall be permitted to pay contributions to his account at a rate lower than the standard rate only when, as of the applicable computation date:*

(a) Benefits have been payable from such account throughout the year preceding * * * *such date, and*

(b) The net reserve of such account *as of such date* amounts to not less than 5 times the largest amount of benefits charged against such account within any one of the 3 years preceding * * * *such date, and*

(c) The reserve percentage of such account *as of such date* equals or exceeds 7½ per cent * * *, *and*

(d) *Contributions to such account were payable thereto pursuant to this chapter with respect to the 3 years preceding such date, and*

(e) *The employer's payroll for each of the 3 years preceding such date has equalled at least \$100 and at least 10 per cent of his largest payroll for any one of those 3 years, and*

(f) *Permitting him to pay such contributions at such a lower rate for such calendar year is consistent with the conditions applicable to additional credit allowance for such year under section 1602 (a) (3) of the federal unemployment tax act.*

(5) (introductory paragraph) Whenever an employer's account, *as of any computation date which occurs at the close of*

(or following) a calendar year throughout which benefits have been * * * chargeable to such account, does not meet the * * * conditions specified in subsection (3), the employer's contribution rate to such account shall be determined as follows:

(d) If the employer's account is overdrawn * * * as of any computation date * * * , his contribution rate for the next calendar year shall be 4 per cent on his payroll.

SECTION 26. Subject to the timing specified in section 40 of this act, paragraph (e) of subsection (5) of section 108.18 of the statutes is repealed.

SECTION 27. Subject to the timing provisions of section 40 of this act, paragraph (f) of subsection (5) of section 108.18 of the statutes is renumbered paragraph (e) of said subsection and is amended to read:

(108.18) (5) (e) In no case shall an employer's contribution rate for any * * * calendar year exceed by more than one-half of one percent on his payroll whichever of the following rates is higher, namely the standard rate or that rate which applied to him at the beginning of the previous calendar year.

SECTION 28. Subsection (6) of section 108.18 of the statutes is repealed and recreated to read:

(108.18) (6) In case an employer's contribution rate has been incorrectly determined, it shall be corrected and contributions shall be adjusted or become payable accordingly, provided the error is discovered:

(a) Within the calendar year to which such rate applies, or

(b) At any time thereafter, except as the commission may by general rule prescribe such a reasonable time limit for corrections as will be consistent with the continued certification of this chapter under section 1602 (b) of the federal unemployment tax act.

SECTION 29. Subsections (1) and (3) of section 108.21 of the statutes are amended to read:

(108.21) (1) Every employer * * * of one of more persons in Wisconsin shall keep such a true and accurate employment record for each individual employed by him, including full name, address and social security number * * * , as will permit determination of the * * * weekly wages earned * * * by * * * each such individual from him, and shall furnish to the

commission upon demand a sworn statement of the same. Such record and any other records which may show any wages paid by the employer * * * shall be opened to inspection by any authorized commission representative at any reasonable time.

(3) In the event that * * * *any such* employer fails to keep adequate employment and payroll records under this section or fails to file such reports as the commission may require under this chapter, * * * the employer's contribution * * * liability * * * with respect to the period for which such records are *lacking or deficient or for which such reports have not been filed* * * * may be estimated by a commission deputy in a determination made pursuant to section 108.10, and the provisions of said section shall apply to any such determination.
* * *

SECTION 30. Subsection (2) of section 108.21 of the statutes is repealed and recreated to read:

(108.21) (2) The findings of any such authorized representative of the commission, based on examination of the records of any such employer and embodied in an audit report mailed to the employer, shall constitute a determination within the meaning of section 108.10 and the provisions of said section shall apply accordingly.

SECTION 31. Subsection (1) of section 108.22 of the statutes is amended, subject to the timing provisions of section 44 of this act, to read:

(108.22) (1) If any employer is delinquent in making *by the assigned due-date any contribution report or payment* to the commission required of him under this chapter, he shall be liable for a *tardy filing fee of one dollar for each such delinquency and shall* become additionally liable for interest on such delinquent payment at the rate of * * * *one-half* per cent per month (or fraction thereof) from the date such payment became due, *except that said fee shall apply in lieu of such interest in any case where such interest (accrued up to the date on which such delinquent contribution and said fee are paid) is less than one dollar.* Such *tardy filing fees and interest* shall be paid to the commission and credited to the balancing account of the unemployment reserve fund.

SECTION 32. Subsection (1m) of section 108.22 of the statutes is repealed.

SECTION 33. Subsection (2) of section 108.22 of the statutes is renumbered subsection (7) of section 108.22 and is amended to read:

(108.22) (7) * * * *As an alternative to any other remedy provided in this section the commission may in its own name collect any * * * delinquent payments due it, together with interest and costs and other fees. A statement of the amount of such delinquent payments certified by the commission shall be prima facie evidence of the employer's liability for such amount. At any time before judgment in an action for the collection of such delinquent payments, the commission may commence and maintain a garnishee action as provided by chapter 267 for actions founded on contract, or may use the remedy of attachment as provided by chapter 266 for actions founded on contract. The place of trial of an action for the collection of such delinquent payments shall not be changed from the county in which such action is commenced, except upon consent of the parties.*

SECTION 34. Subsections (2), (3), (4), (5), and (6) of section 108.22 of the statutes are created to read:

(108.22) (2) If any employer fails to pay to the commission any amount found to be due it in proceedings pursuant to section 108.10, provided that no appeal or review permitted by said section is pending and that the time for taking an appeal or review has expired, the commission or any duly authorized representative may issue a warrant directed to the sheriff of any county of the state, commanding him to levy upon and sell sufficient of the real and personal property which may be found within his county of the employer who has defaulted in the payment of any amount thus found to be due to pay such amount, together with interest and costs and other fees, and to proceed upon the same in all respects and in the same manner as upon an execution against property issued out of a court of record, and to return such warrant to the commission and pay to it the money collected by virtue thereof within 60 days after the receipt of such warrant. The sheriff shall, within 5 days after the receipt of the warrant, file with the clerk of the circuit court of his county a copy thereof, unless the employer shall make satisfactory arrangements for the payment thereof with the commission, in which case the sheriff shall at the direction of the commission return such warrant to it. The clerk shall

enter in the judgment docket the name of the employer mentioned in the warrant and the amount of the contributions, interest, costs and other fees for which the warrant is issued and the date when such copy is filed. Thereupon the amount of such warrant so docketed shall become a lien upon the title to and interest in real property of the employer against whom it is issued in the same manner as a judgment duly docketed in the office of such clerk.

(3) In the discretion of the commission, a warrant of like terms, force, and effect may be issued and directed to any employe or agent of the commission duly authorized by it as a deputy, who may file a copy of such warrant with the clerk of circuit court of any county in the state, and thereupon such clerk shall docket the same and it shall become a lien in the same manner, and with the same force and effect as hereinbefore provided with respect to a warrant issued and directed to and filed by a sheriff. In the execution thereof such employe or agent shall have all the powers conferred by law upon a sheriff, but shall not be entitled to collect from the employer any fee or charge for the execution of such warrant in excess of the actual expenses paid in the performance of his duty.

(4) If a warrant be returned not satisfied in full, the commission shall have the same remedies to enforce the amount due for contributions, interest, and costs and other fees as if the commission had recovered judgment against the employer for the same and an execution returned wholly or partially not satisfied.

(5) When the contributions set forth in a warrant together with interest and other fees to date of payment and all costs due the commission have been paid to it, the commission shall issue a satisfaction of the warrant and deliver or mail it to the employer, and the warrant shall be satisfied of record by the clerk upon presentation to him of such satisfaction and payment by the employer of the fees due such clerk.

(6) The commission, if it finds that the interests of the state will not thereby be jeopardized, and upon such conditions as it may exact, may issue a release of any warrant with respect to any real property upon which said warrant is a lien or cloud upon title, and such release shall be entered of record by the clerk upon presentation to him and payment of the fee for filing said release and the same shall be held conclusive that the lien or

cloud upon the title of the property covered by the release is extinguished.

SECTION 35. Section 108.23 of the statutes is amended to read:

108.23 PREFERENCE OF REQUIRED PAYMENTS. In the event of an employer's dissolution, reorganization, bankruptcy, receivership, assignment for benefit of creditors, judicially confirmed extension proposal or composition, or any analogous situation including the administration of estates in courts of probate, the payments required of the employer under this chapter shall have preference over all claims of general creditors and shall be paid next after the payment of preferred claims for wages. *Provided, however, that if the employer is indebted to the federal government for taxes due under the federal unemployment tax act and a claim for such taxes has been duly filed, the amount of contributions which should be paid to allow the employer the maximum offset against such taxes shall have preference over preferred claims for wages and shall be on a par with debts due the United States, if by establishing such preference the offset against the federal tax can be secured under section 1601 (a) (3) of the federal unemployment tax act.*

SECTION 36. Subsection (2) of section 108.24 of the statutes is amended to read:

(108.24) (2) Any person who knowingly makes a false statement or representation in connection with any report or as to any information duly required by the commission hereunder, or who knowingly refuses or fails to keep any records or to furnish any reports or information * * * duly required by the commission hereunder, shall upon conviction be deemed guilty of a misdemeanor and be punished by a fine of not less than \$25 nor more than \$100, or by imprisonment in the county jail not longer than 30 days, or by both such fine and imprisonment; and each such false statement or representation and every day of such refusal or failure shall constitute a separate and distinct offense.

SECTION 37. Subsection (1) of section 289.53 of the statutes is amended to read:

(289.53) (1) Any person, firm, or corporation furnishing any materials, to be used or consumed in making such public improvement or performing such public work, including

without limitation because of specific enumeration, fuel, lumber, building materials, machinery, vehicles, tractors, equipment, fixtures, apparatus, tools, appliances, supplies, electrical energy, gasoline, and other motor oil, lubricating oil, and greases, apparatus, fixtures, machinery, or labor, including the premiums for workmen's compensation insurance *and the contributions for unemployment compensation*, to any contractors for public improvements in this state, except in cities of the first class, however organized, shall have a lien on the money, or bonds, or warrants due or to become due such contractor for such improvements; providing, such person, firm, or corporation shall, before the payment is made to such contractor, notify the officials of the state, county, township, city, or municipality, whose duty it is to pay such contractor, of his claim by written notice. It shall be the duty of such officer so notified to withhold a sufficient amount to pay such claim until it is admitted or established as provided in subsection (3) of this section and thereupon to pay the amount thereof to such person and such payment shall be a credit on the contract price to be paid such contractor. Any officer violating the duty hereby imposed upon him shall be liable on his official bond to the person serving such notice for the damages resulting from such violation which may be recovered in an action at law in any court of competent jurisdiction. There shall be no preference between the persons serving such notice, but all shall be paid pro rata in proportion to the amount under their respective contracts.

SECTION 38. Any change effected by this act in paragraphs (c) and (e) of subsection (8) of section 108.16 of the statutes, with a view to clarifying said subsection, shall be void in case it is determined that, solely by reason of such change, chapter 108 (as amended by this act) cannot continue to be certified under section 1602 (b) of the federal unemployment tax act.

SECTION 39. The changes effected by this act in subsection (4m), paragraph (i) of subsection (5), paragraph (b) of subsection (6), paragraph (b) of subsection (8) and subsection (9) of section 108.04, in subsections (1m) and (2m) of section 108.05, and in sections 108.06 and 108.12 of the statutes shall apply only to benefit determinations issued after the Monday following the effective date of this act.

SECTION 40. The changes effected by this act in subsections

(10), (11) and (11m) of section 108.02; in subsection (3), paragraph (b) of subsection (7) and subsection (8) of section 108.16, and in subsections (2) and (3) and the introductory paragraph and paragraphs (d), (e), and (f) of subsection (5) of section 108.18 of the statutes shall take effect on December 31, 1941, before the close of business on that day.

SECTION 41. The changes effected by this act in subsection (19) of section 108.02 and in subsections (3) and (3m) of section 108.04 of the statutes shall apply only as to calendar weeks commencing more than 10 calendar days after the effective date of this act.

SECTION 42. Subsection (12) of section 108.14 of the statutes, as created by this act, shall take effect as of the close of June 30, 1941.

SECTION 43. The changes effected by this act in subsection (1) of section 108.05, relating to weekly benefit rates, shall apply as follows:

(1) In the case of an employer whose account becomes newly liable for benefit payments on December 28, 1941, or thereafter, the said changes shall apply to all benefits payable with respect to such account.

(2) In the case of all other employers, the said changes shall apply to benefits payable with respect to their accounts for any week of unemployment completed after March 29, 1942; except that said changes shall not apply to any employe of such an employer until his first credit week from such employer completed after said date.

SECTION 44. The changes effected by this act in subsection (1) of section 108.22 of the statutes, relating to tardy filing fees and reduced rates of interest on tardy contributions, shall apply to all reports due and contributions payable with respect to payrolls for the first calendar month commencing after the effective date of this act; and the reduced rate of interest specified in said subsection, as amended by this act, shall apply to any interest (unpaid on the effective date of this act) on tardy contributions paid or payable with respect to payrolls for prior calendar months, provided such interest and such contributions are paid to the industrial commission within 90 days after the effective date of this act, or within 60 days after the employer is first

notified by the commission that such a payment is due under chapter 108, whichever is later.

Approved June 25, 1941.

No. 46, S.]

[Published June 27, 1941.

CHAPTER 289.

AN ACT to amend 366.19 (1) of the statutes, relating to regulation for cremation of corpses.

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

SECTION 1. Subsection (1) of section 366.19 of the statutes is amended to read:

(366.19) (1) The body of a deceased person shall not be cremated within 48 hours after its decease unless death was caused by a contagious or infectious disease, and, if the death occurred within the state, the body shall not be received or cremated by any person, firm, copartnership or corporation not authorized by the state board of health to cremate the bodies of the dead until its officers have received the certificate of burial permit required by law before burial, and a certificate from the coroner of the county, where said person died, and if such person died without the state, then from the coroner of the county where said body is to be cremated, that he has viewed the body and made personal inquiry into the cause and manner of death and is of the opinion that no further examination or judicial inquiry concerning the same is necessary. *The heirs or next of kin shall agree with the funeral director as to the final disposition of the cremated remains before such burial permit is issued. The method of such disposition shall be noted on the death certificate and no change in the disposition of such remains shall be permitted. Such disposition shall be consummated within 60 days from time of such notation on the death certificate. The cremated remains or ashes shall not be deposited in the cemetery without due notification and permission of the cemetery authorities.*

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

Approved June 25, 1941.