

(3) Prescribe regulations relative to the distribution and labeling of lawn seed mixtures.

(4) Prescribe the methods of sampling, size of samples and methods for making purity and germination tests.

(5) Prescribe tolerances allowable in purity and germination tests and in rates of occurrence of noxious weed seeds.

(6) Prescribe regulations and definitions not inconsistent with law governing the labeling and distribution of agricultural and vegetable seed and mixtures of such seeds.

(7) Prescribe regulations relative to issuing permits to seed dealers.

94.46 SEED TESTING. The department shall maintain a seed laboratory with necessary equipment and shall fix charges for seed tests and analyses.

94.47 PENALTY. Any person who shall violate any of the provisions of sections 94.38 to 94.47 or any of the regulations promulgated thereunder or interfere with any inspector in the discharge of his duties, shall be punished by a fine of not more than \$100 for the first offense and for each subsequent offense not more than \$500.

SECTION 3. This act shall take effect July 1, 1941, if passed and approved before that date, otherwise it shall take effect upon passage and publication.

Approved June 25, 1941.

No. 463, S.]

[Published June 28, 1941.

CHAPTER 314.

AN ACT to create 20.17 (2a) and 53.28 of the statutes, authorizing the purchase, with approval of the emergency board, of the house of correction of Milwaukee county to relieve overcrowded conditions at the state prison, and making an appropriation.

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

SECTION 1. Subsection (2a) of section 20.17 of the statutes is created to read:

(20.17) (2a) WISCONSIN HOUSE OF CORRECTION. Annually, beginning July 1, 1941, \$225,000 for the

operation, repair, and maintenance, coal, insurance, and permanent property improvements of the Wisconsin house of correction.

SECTION 2. Section 53.28 of the statutes is created to read:

53.28 PURCHASE OF MILWAUKEE HOUSE OF CORRECTION FOR STATE PENAL PURPOSES AUTHORIZED. (1) The state department of public welfare is authorized to purchase all the lands, buildings, and existing equipment of the house of correction of Milwaukee county, to be used for state penal purposes. The purchase price shall not exceed \$250,000 and may be paid from the appropriation made by subsection (11) of section 20.17. All negotiations in connection with such purchase shall be subject to the approval of the emergency board.

(2) Upon the purchase by the state of such property, it shall be known as the "Wisconsin House of Correction" and the management thereof shall be under the state department of public welfare. In the execution of such management said department shall exercise and perform such powers, duties, and functions as it exercises and performs with respect to other institutions under its jurisdiction.

(3) All provisions of the statutes, in so far as applicable, relating to the sentence, imprisonment, and disposition of male persons, parole, commission in lunacy proceedings and other powers, duties and functions of the Wisconsin state prison are made applicable to the Wisconsin house of correction and all powers conferred on the warden of the state prison by chapter 53 are conferred upon the superintendent of the Wisconsin house of correction.

(4) Whenever in the judgment of the department of public welfare, a transfer of any inmate of the state prison or state reformatory, or both, to another penal institution is deemed to be for the best interests of the person so transferred, or to the institution from which such transfer is made, the department may transfer such inmates to the Wisconsin house of correction and may transfer inmates of the Wisconsin house of correction to either the Wisconsin state prison or the Wisconsin state reformatory, notwithstanding any other provision of law. Any court having the power to sentence persons to any state penal

institution shall have power to sentence also to the Wisconsin house of correction.

(5) The department of public welfare may for a consideration to be fixed by it at a sum not greater than the per capita cost of caring for inmates in the Wisconsin house of correction, authorize the superintendent of the Wisconsin house of correction to receive and have the custody of male persons sentenced by the county, district, superior, municipal, or circuit court of any county or the police court of any municipality in such county, for the violation of any local ordinance or of any state law not amounting to a felony.

Approved June 25, 1941.

No. 466, S.]

[Published June 28, 1941.

CHAPTER 315.

AN ACT to create section 71.07 of the statutes, relating to the taxation of dividends paid by building and loan associations.

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

SECTION 1. Section 71.07 of the statutes is created to read:

71.07 OFFSET FOR BUILDING AND LOAN DIVIDENDS.

There shall be allowed an offset against Wisconsin income taxes to be computed as follows:

(1) Dividends received on stock in building and loan associations chartered and supervised by this state and operating under chapter 215 and included in taxable income shall be multiplied by the same percentage at which such dividends are taxed for purposes of the normal income tax and corresponding defense tax under the federal income tax law or any amendment thereof.

(2) The result reached under the computation set out in subsection (1) of this section shall be offset against the Wisconsin normal income tax, and any excess against the Wisconsin teachers retirement fund surtax and any excess against any other Wisconsin surtax, in the order named.

(3) The offset allowed by this section shall in no event exceed the total normal income tax and corresponding defense tax paid under the federal income tax law or any amendment