

No. 513, A.]

[Published May 27, 1943.]

CHAPTER 196.

AN ACT to amend 29.147 (1) of the statutes, relating to date of issuance of sportsmen's licenses.

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

29.147 (1) of the statutes is amended to read:

29.147 (1) Sportsmen's licenses shall be issued by the state conservation commission or its authorized agents to any resident of this state over the age of 15 years and being a citizen of the United States duly applying therefor and paying a license fee as herein prescribed. The minimum fee for each such sportsmen's license is \$5, but any applicant, at his option, may pay an additional or greater fee therefor. * * * *Licenses may be issued as of April 30 or August 31 in each year and expire one year from the date of issue.*

Approved May 25, 1943.

No. 558, A.]

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CHAPTER 197.

AN ACT to create 71.17 (8) of the statutes, relating to refunds of income taxes on renegotiation of war contracts.

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

71.17 (8) of the statutes is created to read:

71.17 (8) If the renegotiation of any war contract or subcontract by the government of the United States or any agency thereof or the voluntary adjustment of prices, costs or profits on any such contract or subcontract results in a reduction of income, the amount of any repayment or credit pursuant to such renegotiation or adjustment (including any federal income or excess profits taxes credited as a part thereof) shall be allowed as a deduction from the taxable income of the year in which said income was reported for taxation. Any federal income tax or excess profits tax previously paid upon any income so repaid or credited shall be disallowed as a deduction from income of the