

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.]

[Published May 27, 1943.]

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

year in which such tax was originally deducted, to the extent that such tax constituted an allowable deduction for said year. Any taxpayer affected by such renegotiation or voluntary adjustment may within one year after the final determination thereof file a claim for refund and secure the same without interest, and the department of taxation shall make appropriate adjustments on account of said tax deductions without interest, notwithstanding the limitations of sections 71.115 and 71.17 (3) or other applicable statutes. This subsection shall apply to the calendar or fiscal year 1940 and all subsequent years.

Approved May 25, 1943.

No. 193, S.]

[Published May 27, 1943.

CHAPTER 198.

AN ACT to repeal and recreate 192.53 (5) and to create 192.53 (6) of the statutes, relating to railroad clearance, and providing a penalty.

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

SECTION 1. 192.53 (5) of the statutes is repealed and recreated to read:

192.53 (5) Except as hereinbefore provided in this section and subject to the power of the commission to make exceptions hereto in a manner similar to the power given it in subsection (4) no railroad or shipper shall after the effective date of this subsection (1943) place or construct, within 8 feet 6 inches of the center line of any railroad track, any retaining walls, fences, signs, stand pipes, conveyors, or any other like obstruction, except railroad bridges, switch stands, mail cranes, coal and water stations, intertrack fences and signals and other necessary interlocking mechanisms, or permit, within 8 feet 6 inches of the center line of any railroad track, the accumulation of any rubbish, waste or material of any sort, except material used for repair or construction work by such railroad company. The intent of this subsection is to afford proper clearance between railroad cars and obstructions and to promote the safety of railroad employes in switching cars.