a consolidated income return basis, or both corporations report separately.

(6)  For the purpose of this section dividends shall be defined as in section 71.03 (1) (d) except that the tax herein imposed shall not apply to stock dividend or liquidating dividends.

(7)  The tax hereby levied, if not paid within the time herein provided, shall become delinquent and when delinquent shall be subject to a penalty of 2 per cent on the amount of the tax and interest at the rate of one-half per cent per month until paid.

(8)  The tax hereby imposed shall, when collected by the department of taxation, be paid by it into the state treasury and shall be used to provide rehabilitation for returning veterans of World War II, construction and improvements at state institutions and other state property, and post-war public works projects to relieve post-war unemployment.

(9)  Except as they are inconsistent with this section, the provisions of paragraph (b) of subsection (5) of section 71.09, sections 71.10 through 71.13, sections 73.01 and 73.015 of the statutes shall apply to the tax imposed by this section, but the discount provisions of paragraph (c) of subsection (9) of section 71.10 shall not apply.

SECTION 2.  This act is a revision of chapter 71 of the statutes and consists only of renumbering and rearranging the provisions of said chapter. No substantive change is made in the law.

Approved June 24, 1947.

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No. 181, S.]                    [Published June 27, 1947

## CHAPTER 319.

AN ACT to renumber 48.08 to be 48.08 (1) and to create 48.08 (2) and 351.20 (3) of the statutes, relating to parents or guardians contributing to the delinquency of a minor and providing a penalty.

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

SECTION 1.  48.08 of the statutes is renumbered 48.08 (1).

SECTION 2.  48.08 (2) of the statutes is created to read:

48.08 (2) When it becomes apparent at a juvenile hearing that a parent of such juvenile or the legal guardian having legal cus-

tody of such juvenile has been negligent and lax in the training and control of such juvenile and such negligence and laxity has contributed to the delinquency of such minor, the judge may bind such parent or legal guardian over to the proper court for trial for the violation of section 351.20 (3), and he shall also transmit to such court a copy of the testimony upon which such order is based.

SECTION 3.   351.20 (3) of the statutes is created to read:

351.20 (3) Any parent or legal guardian having legal custody of a minor under the age of 18 years who through his negligence, laxity and disregard of the morals, health and welfare of such minor has contributed to the delinquency of such minor shall be punished by a fine of not less than $25 nor more than $500 or by imprisonment not less than 10 days nor more than one year. If any parent or guardian is bound over for trial pursuant to section 48.08 (2) for having violated this subsection such parent or guardian shall not be entitled to preliminary examination and the district attorney shall proceed as provided in section 355.17, and if an information is filed, then thereafter the proceedings shall be as in other criminal cases where informations are filed.

Approved June 24, 1947.

No. 368, S.]                              [Published June 27, 1947

## CHAPTER 320.

AN ACT to repeal and recreate 318.03 (1) and (2) ; to renumber 318.03 (3) to 318.03 (4) ; to amend 14.42 (15), 20.06 (6) and 318.03 (4) (as renumbered), and to create 318.03 (3) of the statutes, relating to escheats and unclaimed legacies and shares and making an appropriation.

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

SECTION 1.   14.42 (15) of the statutes is amended to read:

14.42 (15) ADVERTISE RECEIPT OF * * * *MONEY UNDER SECTION 318.03*. The state treasurer, upon the receipt of any money * * * *under section 318.03*, shall forthwith advertise the fact in the state paper by giving the name of the decedent, the time and place of his death, the amount paid into the treasury, the personal representative paying the same, the