

by the owner thereof; and all * * * pole lines shall hereafter be constructed so as to meet the requirements of the Wisconsin state electrical code.

Approved June 24, 1947.

No. 542, S.]

[Published June 27, 1947

CHAPTER 328.

AN ACT to create 67.04 (5) (r) of the statutes, authorizing towns to borrow money for providing fire protection.

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

67.04 (5) (r) of the statutes is created to read:

67.04 (5) (r) For the purchase of sites for engine houses; for fire engines and other equipments of the fire department; for construction of engine houses; and for pumps, water mains, reservoirs and all other reasonable facilities for fire protection.

Approved June 24, 1947.

No. 568, S.]

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CHAPTER 329.

AN ACT to amend 71.61 (1), 72.74 (2), 72.75 (1) (introductory paragraph), 139.50 (2) (introductory paragraph) and 139.51 (2) of the statutes, relating to a continuation of certain taxes otherwise expiring in 1947.

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

SECTION 1. 71.61 (1) of the statutes is amended to read:

71.61 (1) For the privilege of declaring and receiving dividends, out of income derived from property located and business transacted in this state, there is hereby imposed a tax equal to 3 per cent of the amount of such dividends declared and paid by all corporations (foreign and local), except those specified in section 71.05 (1) (d) and (g), after September 26, 1935 and prior to July 1, * * * 1949. Such tax shall be deducted and withheld from such dividends payable to residents and nonresidents by the payor corporation.