

No. 101, S.]

[Published July 12, 1947.]

**CHAPTER 372.**

AN ACT to create 72.15 (8m) of the statutes, relating to inheritance tax on estate for life or years with power of appointment.

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

72.15 (8m) of the statutes is created to read:

72.15 (8m) A transfer of an estate for life or for years accompanied by a power of appointment shall be taxed to the life or term tenant as a transfer of absolute ownership.

Approved July 8, 1947.

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No. 214, S.]

[Published July 12, 1947.]

**CHAPTER 373.**

AN ACT to amend 84.02 (3) (a) and 84.09 (3) and (5) of the statutes, relating to changes in the state trunk highway system and the purchase and disposition of right of way and structures and fixtures incident thereto.

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

SECTION 1. 84.02 (3) (a) of the statutes is amended to read:

84.02 (3) (a) Changes may be made in the state trunk system from time to time by the commission, if it deems that the public good is best served by making such changes. The commission, in making such changes, may lay out new highways by the procedure under this subsection. Due notice shall be given to the localities concerned of the intention to make changes or discontinuances, and if the \* \* \* change \* \* \* *proposes to lay a highway via a new location and the distance along such deviation from the existing location exceeds 2-1/2 miles, then a hearing \* \* \* in or near the region affected by the proposed change shall be held prior to making the change effective. Whenever the commission decides to thus change more than \* \* \* 2-1/2 miles of the system such change shall not be effective until the decision of the commission has been referred to and*