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.

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

approved by the county board of each county in which any part of the proposed change is situated. A copy of the decision shall be filed in the office of the clerk of each county in which a change is made or proposed.

Section 2. 84.09 (3) and (5) of the statutes are amended to read:

- 84.09 (3) (a) The commission may order that all or certain parts of the required land or interests therein shall be acquired by the county highway committee. When so ordered, the committee and the commission shall appraise and agree on the maximum price, including damages, considered reasonable for the lands or interests to be so acquired. The committee shall endeavor to obtain easements or title in fee simple by conveyance of the lands or interests required, as directed in the commission's order. The instrument of conveyance shall name the county as grantee, shall be subject to approval by the commission, and shall be \* \* \* recorded in the office of the register of deeds and filed with the commission. A copy shall be filed with the county clerk. If the needed lands or interests therein cannot be purchased expeditiously within the appraised price, the county highway committee may acquire them by condemnation under chapter 32, or in the manner provided in section 83.07 or, subject to approval by the commission, in the manner provided in section 83.08 (2). \* \* \*
- (b) Any property of whatever nature acquired in the name of the county pursuant to this section or any predecessor shall be conveyed to the state without charge by the county highway committee and county clerk in the name of the county when so ordered by the commission.
- (c) The county highway committee when so ordered by the commission is authorized and empowered to sell and shall sell at public or private sale, subject to such rules and regulations as may be approved by the commission, any and all buildings, structures, or parts thereof, and any other fixtures or personalty acquired in the name of the county under this section or any predecessor. Any instrument in the name of the county, transferring title to the property mentioned in the foregoing sentence, shall be executed by the county highway committee and the county clerk. The proceeds from such sale shall be deposited with the state in the appropriate highway fund and the ex-

pense incurred in connection with such sale shall be paid from such fund.

- (d) The provisions of section 59.67 (2) shall not apply to any conveyance or transfer made under this section.
- (5) Subject to the approval of the governor as herein provided, the highway commission is authorized and empowered to sell at public or private sale \* \* \* property of whatever nature owned by the state and under the jurisdiction of the highway commission when the commission shall determine that \* \* \* such property is no longer necessary for the state's use for highway purposes. The commission shall present to the governor a full and complete report of the \* \* \* property to be sold, the reason for the sale, and the minimum price for which the same should be sold, together with an application for the governor's approval of such sale. The governor shall thereupon make such investigation as he may deem necessary and approve or disapprove such application. Upon such approval and receipt of the full purchase price, the commission shall \* \* \* by appropriate deed or other instrument transfer the property to the purchaser. The funds derived from such sale shall be deposited in the appropriate highway fund, and the expense incurred by the commission in connection with the sale shall be paid from such fund.

Approved July 8, 1947.

No. 223, S.]

[Published July 12, 1947.

## CHAPTER 374.

AN ACT to create 14.71 (6m) of the statutes, relating to the use of airplanes in the state service.

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

14.71 (6m) of the statutes is created to read:

14.71 (6m). USE OF AIRPLANES. (1) Whenever any department, board or commission determines that the duties of any member or employe require the use of an airplane, it may authorize him to charter such airplane with or without a pilot; and it may authorize any member or employe to use his personal airplane and reimburse him for such use at the rate of 10