

CHAPTER 648

AN ACT to amend 20.49 (11) (b) 3, as amended by chapter 497, laws of 1953, 70.11 (21) (a), as created by chapter 183, laws of 1953, 71.01 (3) (dm), as amended by chapter 364, laws of 1953, 71.03 (2) (c), as amended by chapter 528, laws of 1953, 71.04 (2b) (introductory paragraph) and (b), 71.05 (2b) (introductory paragraph) and (b), as created by chapter 183, laws of 1953, 201.25 (2), as amended by chapter 355, laws of 1953, 262.09 (3), as amended by chapter 48, laws of 1953, and 262.09 (8); to repeal and recreate 45.22 and 71.14 (8), as amended by chapters 527 and 614, laws of 1953; and to create 71.15 (4) and 85.05 (6) and (7) of the statutes, relating to the correction of errors and supplying of omissions in certain chapters of the laws of 1953 and the extension of the suspension of license requirements for servicemen.

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

SECTION 1. 20.49 (11) (b) 3 of the statutes, as amended by chapter 497, laws of 1953, is amended to read:

20.49 (11) (b) 3. To all villages and to * * * all cities with a population of not more than 10,000 to supplement the appropriation made by sub. (8) a sum equal to 15 per cent of such revenues, to be allocated to each such village and city in proportion to the * * * mileage in each on which aids were allocated under sub. (8).

SECTION 1a. 45.22 of the statutes is repealed and recreated to read:

45.22 SUSPENSION OF LICENSE REQUIREMENTS DURING SERVICE. (1) The provisions of any section or chapter imposing the requirements of a license or registration certificate or permit by the state in order to engage in the practice of any profession, trade, occupation or business in the state, and prescribing requirements of residence, examination, registration or application, payment of fees or renewals, expiration, revocation or suspension thereof, or prescribing time limitations or increased fees for issuance of licenses or permits after the expiration thereof, shall be suspended for such period of time as the holder of the license, certificate or permit is in the active service of the armed forces of the United States. The holder of such license, certificate or permit shall apply for reinstatement or make application for renewal thereof, as the case may be, within 6 months from the date of his discharge from the armed forces, and proper evidence of such discharge shall be presented with such application. In the event a proper application is not so presented within such 6-month period, then the license, certificate or permit shall lapse or terminate as otherwise provided by law. The provisions contained in s. 158.12 (2), relating to the licensing of barbers, shall not apply to persons who are required under rules and regulations of the federal government to engage in work other than that for which the license was issued, providing they return to their usual occupation within 6 months from the date they are released from such other work. Nothing in this section contained shall apply to or in any wise affect the provisions of any statute relating to liquor licenses, or relating to licenses for nonintoxicating beverages, or relating to licenses for fermented malt beverages.

(2) This section shall be in effect from June 30, 1953 to June 30, 1955.

SECTION 2. 70.11 (21) (a) of the statutes, as created by chapter 183, laws of 1953, is amended to read:

70.11 (21) (a) All real and personal property purchased, constructed and installed as the result of a recommendation or order of the committee on water pollution, state board of health, a city council * * *, a village board or county board pursuant to s. 59.07 (27) for the purpose of abating or eliminating pollution of surface waters or the air shall be exempt from local taxation for a period of 5 years provided, that if the operation of such pollution abatement property results in a net income before real and personal property taxes for any year during the 5-year exemption period, such property shall be placed on the next following May 1 assessment roll and assessed in the usual manner, except that the taxes levied thereon shall in no event exceed the net profit before real and personal property taxes for the preceding calendar year.

SECTION 3. 71.01 (3) (dm) of the statutes, as amended by chapter 364, laws of 1953, is amended to read:

71.01 (3) (dm) * * * Compensation received from the United States for active service as a member of the armed forces thereof and compensation received from the United States for service as a reserve member of the armed forces thereof in the years 1950, 1951 and 1952, and the first \$1,500 of such compensation received in 1953 and 1954.
* * *

SECTION 4. 71.03 (2) (c) of the statutes, as amended by chapter 528, laws of 1953, is amended to read:

71.03 (2) (c) All insurance received by any person or persons in payment of a death claim by any insurance company, fraternal benefit society or other insurer, including insurance paid to a corporation or partnership upon the policies on the lives of its officers, partners or employes, *but in computing net income, no deduction shall in any case be allowed in respect of premiums paid on any life insurance policy covering the life of any officer, partner, or employe, or of any person financially interested in any trade or business carried on by the taxpayer, when the taxpayer is directly or indirectly a beneficiary under such policy.*

SECTION 5. 71.04 (2b) (introductory paragraph) and (b) of the statutes, as created by chapter 183, laws of 1953, are amended to read:

71.04 (2b) (Introductory paragraph) In lieu of the allowance for depreciation for any taxable year or part thereof beginning after December 31, 1952, the owner may elect the accelerated amortization deduction for waste treatment plant and pollution abatement equipment purchased or constructed and installed pursuant to order or recommendation of the committee on water pollution, state board of health, city council * * *, village board or county board pursuant to s. 59.07 (27) on any undepreciated portion of such treatment plant and equipment computed on an estimated life of 60 months.

(b) The taxpayer shall file with the department of taxation at the time of his election under this subsection copies of recommendations, orders and approvals issued by the committee on water pollution, state board of health, city council * * *, village board or county board pursuant to s. 59.07 (27) in respect to such treatment plant and pollution abatement equipment, and such other documents and data relating thereto as the department may by rule require.

SECTION 6. 71.05 (2b) (introductory paragraph) and (b) of the statutes, as created by chapter 183, laws of 1953, are amended to read:

71.05 (2b) (introductory paragraph) In lieu of the allowance for depreciation for any taxable year or part thereof beginning after December 31, 1952, the owner may elect the accelerated amortization deduction for treatment plant and pollution abatement equipment purchased or constructed and installed pursuant to order or recommendation of the committee on water pollution, state board of health, city council * * *, village board or county board pursuant to s. 59.07 (27) on any undepreciated portion of such treatment plant and equipment computed on an estimated life of 60 months.

(b) The taxpayer shall file with the department of taxation at the time of his election under this subsection copies of recommendations, orders and approvals issued by the committee on water pollution, state board of health, city council * * *, village board or county board pursuant to s. 59.07 (27) in respect to such treatment plant and pollution abatement equipment, and such other documents and data relating thereto as the department may by rule require.

SECTION 7. 71.14 (8) of the statutes, as amended by chapters 527 and 614, laws of 1953, is repealed and recreated to read:

71.14 (8) The whole amount collected as surtax imposed by s. 71.01 (2) shall, through the same channel as other income taxes are paid, be paid into the state treasury, and this section shall not apply to such surtax. The amount of said surtax herein imposed is hereby levied and shall be collected as herein set forth and shall be paid into the general fund of the state treasury and set apart for the retirement deposit fund and contingent fund as provided in this act, except that such surtaxes collected on and after July 1, 1953 shall lose their identity as such and shall be included in the normal income taxes from which the 14 per cent and 8 per cent referred to in sub. (2a) shall be determined, and such 14 per cent and 8 per cent shall be set apart for the said retirement deposit fund and contingent fund. The state treasurer shall, in the same manner as other income taxes are remitted and paid, annually remit and pay to the city treasurer of each city of the first class in which a teachers' annuity and retirement fund is maintained under the provisions of s. 38.24, the amount certified by the board of trustees of such annuity and retirement fund as necessary to maintain the assets of such fund, except that in any year in which the ratio of assets to the present value of future payments in the general fund of such annuity and retirement fund is less than 100 per cent, the amount remitted shall be not less than 40 per cent of the surtax imposed by s. 71.01 (2) levied and collected from the taxpayers in such city, and except that the amount remitted in any year shall not exceed 50 per cent of the surtax imposed by s. 71.01 (2) levied and collected from the taxpayers in such city, and it shall be the duty of the city treasurer of such city to pay the whole amount, so remitted and paid, into the general fund of such teachers' annuity and retirement fund of such city to constitute a part of said fund; provided that with respect to any distribution of taxes by the state treasurer on and after May 15, 1954, in lieu of any distribution of

surtaxes imposed by s. 71.01 (2), the state treasurer shall remit and pay to the city treasurer of each city of the first class in which a teachers' annuity and retirement fund is maintained under the provisions of s. 38.24, the amount certified by the board of trustees of such annuity and retirement fund as necessary to maintain the assets of such fund, except that in any year in which the ratio of assets to the present value of future payments in the general fund of such annuity and retirement fund is less than 100 per cent, the amount remitted shall be not less than 5.6 per cent of the normal income taxes on corporations and 3.2 per cent of the normal income taxes on persons other than corporations collected from taxpayers in such city in the period covered by such distribution, and except that the amount remitted in any year shall not exceed 7 per cent of the normal income taxes on corporations and 4 per cent of the normal income taxes on persons other than corporations collected from taxpayers in such city in the period covered by such distribution.

SECTION 7a. 71.15 (4) of the statutes is created to read:

71.15 (4) No occupational taxes imposed pursuant to ch. 70 shall be credited to or offset against teachers' retirement fund surtaxes levied pursuant to s. 71.01 (2) nor shall such occupational taxes be credited to or offset against that portion of the normal income taxes set apart for the "retirement deposit fund and contingent fund", and representing the 14 per cent and 8 per cent referred to in s. 71.14 (2a) and (8).

SECTION 8. 85.05 (6) and (7) of the statutes are created to read:

85.05 (6) The use and operation by a nonresident of a motor vehicle over the highways of Wisconsin shall be deemed an irrevocable appointment binding upon him, his executor, administrator or personal representative by such nonresident of the commissioner of the motor vehicle department to be his true and lawful attorney upon whom may be served all legal processes in any action or proceeding against him, or his executor, administrator or personal representative, growing out of the use or operation of the motor vehicle in this state resulting in damage or loss to person or property, whether the damage or loss occurs on a public highway or on abutting public or private property, and said use or operation shall be a signification of his agreement that any such process against him, or his executor, administrator or personal representative, which is so served shall be of the same legal force and validity as if served on him personally, or his executor, administrator or personal representative. The commissioner as such attorney shall upon being served with such process forthwith mail by registered mail a copy of the papers served to such nonresident at the address given in the papers so served. It shall be the duty of the party or his attorney to certify in the papers so served that the address given therein is the last known address of the nonresident to be served. In all cases of service hereunder there shall be served the original and the number of copies that there are defendants so served in the action, the original to be returned with proper certificate of service attached for filing in court as proof of service of the copies by having mailed them by registered mail to the defendants named therein. The service fee shall be \$2 for each defendant so served. The commissioner shall keep a record of all such processes which shall show the day and hour of service.

(7) The provisions of sub. (6) shall apply to a nonresident defendant who was a resident of the state at the time of the accident or occurrence which gave rise to the cause of action sued on.

SECTION 9. 201.25 (2) of the statutes, as amended by chapter 355, laws of 1953, is amended to read:

201.25 (2) Before making any other investment, every domestic insurance corporation shall invest and keep invested an amount at least equal to the capital required of a stock corporation to transact the lines of business which it is authorized to transact, in any of the securities mentioned in * * * sub. (1) (a), (b), (d), (e) * * * and (f) * * * in bonds or other evidences of indebtedness which meet the requirements of sub. (1) (ff) (introductory paragraph), 1, 4 and 5, or in loans upon real estate located within this state, provided that any investments made prior to * * * May 22, 1945 and complying with all other subsections of this section shall not be deemed in violation of this subsection.

SECTION 10. 262.09 (3) of the statutes, as amended by chapter 48, laws of 1953, is amended to read:

262.09 (3) If against any other domestic corporation, * * * to the president, vice president, superintendent, secretary, cashier, treasurer, director, trustee or managing agent. If such corporation has no officer or agent within the state upon whom service can be made (of which fact the certificate of the sheriff shall be evidence) service of the summons and complaint may be made by mailing copies thereof to the corporation at the address given in its articles of incorporation. * * *

SECTION 11. 262.09 (8) of the statutes is amended to read:

262.09 (8) If against any domestic or foreign insurance corporation, to any agent

of such corporation as defined by the insurance laws of this state. *Service upon such agent of a domestic insurance corporation is not valid unless a copy of the summons and proof of service is sent by registered mail to the principal place of business of such corporation within 5 days after service upon the agent.*

Approved November 19, 1953.
