

No. 1, S.]

[Published Sept. 11, 1919.]

CHAPTER 5

AN ACT to create sections 37.25, 37.251, 37.252, and 37.253, and to amend section 20.22, providing educational opportunities for persons who were in the military or naval service of of United States, making appropriations, and levying a tax therefor.

The people of the state of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Four new sections are added to the statutes to read: 37.25 (1) Any person discharged, or released, or furloughed subsequent to April 7, 1917, upon honorable conditions, from any branch of the military or naval service of the United States including all Red Cross and other nurses in military camps or hospitals who were a part of the military or naval forces of the U. S. in this country or overseas during the war against Germany and Austria, and who at the time of entering such service, which must have been prior to November 1, 1918, was a resident of this state, and who was in the service at least three months, and who desires to continue his education in any of the public elementary, high, or vocational schools of the state, or in special schools organized for this purpose, or in the county training or county agricultural schools, or in the mining school, the normal school, Stout Institute, or in the University of Wisconsin, or in any institution of learning in this state at which was organized an S. A. T. C. or in any other institution of high school or collegiate grade in the state not run for profit shall, under rules and regulations to be prescribed by the state board of education, be entitled to receive thirty dollars per month while in regular attendance as a student at any such institution, but not to exceed a total of one thousand and eighty dollars in lieu of the soldier bonus provided for in chapter 667 of the laws of 1919, except as hereinafter provided. The benefit of this act shall not accrue to any person for time spent while taking training in any student army training camp, nor to any person, who, though inducted into service did civilian work at civilian pay.

(2) The benefits of this educational opportunity shall be available to persons who desire full-time short courses of less than a year's duration. If a person attending such short courses would receive a larger soldier's bonus under chapter 667 of the laws of 1919 than he does under the provisions of section 37.25 he shall receive at the completion of his course the difference between the bonus under section 37.25 and the bonus

which he would receive under chapter 667 of the laws of 1919, if that is the larger amount.

(3) The persons described in subsection (1) shall be entitled to the bonus provided for in section 37.25 only upon application to the state board of education made within six months from October 1, 1919, or sixty days prior to the opening of a semester, term or quarter, and after assignment to an educational institution by such board under such rules and regulations as it shall prescribe, always meeting the expressed wishes of the applicant as far as possible. Attendance at an educational institution under the provisions of this act may be begun at the beginning of any semester or term or quarter. The bonus shall be authorized for one year at a time and it may be renewed annually not to exceed three times. The continuance of the granting of the bonus shall be dependent upon the satisfactory progress of the student as determined by the state board of education reports furnished to it from time to time by the educational institution which he attends.

(4) Accompanying all applications for this bonus the applicant shall furnish satisfactory proof that he was a bona fide resident of the state at the time of induction or enlistment, and a certified copy of his discharge or release papers or furlough, or he shall furnish other proof satisfactory to the Adjutant General and the state board of education that he comes within the provisions of section 37.25.

(5) The state board of education is authorized to transfer, under the rules and regulations it shall prescribe, students receiving the bonus under section 37.25 from one school to another for failure in studies or for other good and sufficient reasons, and upon a unanimous recommendation of the academic advisory board it may, by a unanimous vote, drop a student from an educational institution and deprive him of any further bonus under section 37.25, but he shall receive the difference between the bonus received under section 37.25 and the bonus provided for in chapter 667 of the laws of 1919, if that is the larger amount.

(6) There is created an advisory academic board consisting of five members, a representative of the university selected by the board of university regents, a representative of a normal school selected by the board of normal school regents, a representative of the association of Wisconsin colleges, a representative of the superintendent of public instruction, and the director of vocational education, who shall advise the state board of education on questions of assignment, transfer, and discharge

of students, and on such other questions as shall be submitted to it by the state board of education. This board may on its own initiative make such recommendations as it wishes on the general academic problems that present themselves.

(7) Each school to which a student has been assigned by the state board of education under the provisions of section 37.25 shall, upon admission of any such student or of notice that a student already registered is allowed the bonus, advise the state board of education of the date of admission of this student to the school during the then present academic year, or during the following academic year, and it shall certify to said board monthly on a pay roll form to be prescribed by the said board, the names of all students entitled to the bonus under the provisions of section 37.25 who are in regular attendance at such institution the preceding month.

(8) The state board of education may establish in cooperation with local education agencies or with the state boards or officers, special schools to meet the special needs of the persons intending to take advantage of the educational opportunities offered in section 37.25, or it may designate existing institutions, or utilize the unused parts of present school plants for this purpose.

(9) Whenever any person eligible to receive the aid provided in subsection (1) of section 37.25 shall be unable to obtain the instruction suited to his capabilities at any of the institutions or agencies referred to in such subsection and the state board of education shall so find, such state board of education shall thereupon select some other institution or agency which is qualified to meet his needs and he shall thereupon be entitled to all assistance to which he would have been entitled as hereinbefore provided for.

(37.251) (1) Any person described in section 37.25 who is not availing himself of the full-time educational opportunities provided for in that section, may take without cost correspondence courses from the university extension division of the University of Wisconsin. One course may be taken at a time.

(2) Persons receiving the bonus under section 37.25 may not avail themselves at the same time of the provisions of section 37.251, but may do so during periods when not under the provisions of 37.25.

(3) Persons accepting the bonus under chapter 667 of the laws of 1919 may take correspondence instruction.

(4) The instruction provided for in section 37.251 may be

secured only upon application made to the state board of education and upon the approval of such board.

(37.252) (1) The state board of education is authorized until February 1, 1923, upon request of the local educational authorities, based upon a petition of at least fifteen persons as defined in section 37.25 to organize, in connection with local or state educational institutions, special vocational or academic or other part-time day or evening classes, to meet special needs of the persons described in section 37.25 who are not availing themselves of the educational privileges provided for in that section.

(37.253) (1) The state board of education may prescribe rules and regulations for the administration of this act not inconsistent therewith.

(2) The educational opportunities provided for in sections 37.25, 37.251, and 37.252 shall not be available after July 1, 1924.

(3) The services provided for in sections 37.25, 37.251, 37.252, and 37.253 shall be paid for by the state on the basis of the actual increased cost of operation in excess of the cost of the institution if such legislation had not been passed, and not at the ordinary rate of individual courses.

(4) The students coming under the provision of sections 37.25, 37.251, 37.252 and 37.253 shall be exempt from the payment of late registration fees upon their first entrance at an institution subsequent to the passage of this act.

(5) The acceptance of the bonus provided for in chapter 667 of the laws of 1919 shall preclude any person from availing himself of the privileges of section 37.25, unless he shall first return to the state treasury the bonus received.

SECTION 2. Sections 37.25, 37.251, 37.252 and 37.253 shall be construed liberally and the state board of education shall extend the privileges thereby conferred to all persons who in its opinion come within the spirit and purpose thereof.

SECTION 3. Section 20.22 of the statutes is amended by adding four new subsections to read:

(20.22) (2) On September 8, 1919, twelve thousand nine hundred dollars and annually beginning July 1, 1920, for three years, not to exceed ten thousand dollars for the administration of chapter 5 of the first special session of 1919, relating to "educational opportunities."

(3) Annually beginning October 1, 1919, for five years, such sums as may be necessary, to be authorized from time to time by the state emergency board created under section 20.74 of the statutes, for the payment of bonuses as provided for in section

37.25. Payments under this section shall be made by voucher drafts, the form thereof to be approved by the governor. The state board of education shall determine monthly the amount that each student is entitled to under section 37.25, and draw the vouchers in the manner hereinbefore indicated.

(4) Annually beginning October 1, 1919, for five years, such sums as may be necessary, to be authorized from time to time by the state emergency board created under section 20.74 of the statutes, for the payment of the cost of additional operation in the state educational institutions, for correspondence instruction, and for special instructions and special schools provided for under sections 37.25, 37.251, and 37.252. Said appropriation upon certification of the state board of education to be transferred to and become available in the amount designated to such schools as the state board of education may specify.

(5) Annually beginning October 1, 1919, for five years, such sums as may be necessary, to be authorized from time to time by the state emergency board created under section 20.74 of the statutes, for defraying the expenses of administering this act incurred by departments or boards called upon to assist in the administration thereof. This appropriation upon certification of the emergency board to be transferred to and become available in the amounts designated to such departments or boards.

SECTION 4. A tax of not to exceed one mill on each dollar of the assessed valuation in addition to the income surtax hereinafter mentioned is hereby levied and authorized to be included in the state tax levy annually for five years; the exact rate to be determined by emergency board upon making the estimate called for by paragraph (8) of section 5 of this act.

SECTION 5. (1) In addition to the normal tax imposed by section 1087m—6 of the statutes, and the surtax imposed by chapter 667 of the laws of 1919, there shall be levied, collected and paid upon the incomes of all persons, annually for five years, except as otherwise provided by law, a surtax on taxable income computed at the following rates, to wit:

(a) On the fourth one thousand dollars or any part thereof, seven twentieths of one per cent;

(b) On the fifth one thousand dollars or any part thereof, four-tenths of one per cent;

(c) On the sixth one thousand dollars or any part thereof, five-tenths of one per cent;

(d) On the seventh one thousand dollars or any part thereof, six-tenths of one per cent;

(e) On the eighth one thousand dollars or any part thereof, seven-tenths of one per cent;

(f) On the ninth one thousand dollars or any part thereof, eight-tenths of one per cent;

(g) On the tenth one thousand dollars or any part thereof, nine-tenths of one per cent;

(h) On the eleventh one thousand dollars or any part thereof, one per cent;

(i) On the twelfth one thousand dollars or any part thereof, one and one-tenth per cent;

(j) On any sum taxable income in excess of twelve thousand dollars, one and two-tenths per cent.

(2) In addition to the normal tax imposed by section 1087m—6 of the statutes, and the surtax imposed by chapter 667, laws of 1919, there shall be levied, collected and paid upon the incomes of corporations, joint stock companies or associations, except as otherwise provided by law, annually for five years, a surtax on taxable income computed at the following rates, to wit:

On the first one thousand dollars or any part thereof, four-tenths of one per cent;

On the second one thousand dollars or any part thereof, five-tenths of one per cent;

On the third one thousand dollars or any part thereof, six-tenths of one per cent;

On the fourth one thousand dollars or any part thereof, seven-tenths of one per cent;

On the fifth one thousand dollars or any part thereof, eight-tenths of one per cent;

On the sixth one thousand dollars or any part thereof, one per cent;

On the seventh one thousand dollars or any part thereof, one and two-tenths per cent;

On all taxable incomes in excess of seven thousand dollars, one and two-tenths per cent.

(3) In computing the tax upon income of corporations, joint stock companies or associations, there shall be deducted before such tax is computed from the net income an amount equal to six per cent of its capital stock, surplus and undivided profits at the beginning of the taxable year.

(4) The first surtax provided for herein shall be upon the income received during the year ending December 31, 1918, or corresponding fiscal year for which the tax payer reported his income under the general income tax law and annually thereafter for four years, and shall be returned, assessed and

collected in the same manner and at the same time as is provided for the return, assessment and payment of the normal income tax provided for under sections 1087m—1 to 1087m—30, both inclusive, except as otherwise herein provided.

(5) Deductions and exemptions as are provided by law in the assessment of the normal income tax under section 1087m—6 shall be the same with respect to the assessment of this surtax, but said deductions and exemptions shall not be additional thereto and shall only be made once.

(6) In the collection of said surtax the tax collector shall give his receipt therefor and there shall be no offset upon the personal property tax and section 1087m—26 shall not apply to said surtax.

(7) The whole amount collected as surtax shall, through the same channels as other income taxes are paid, be paid into the state treasury, and section 1087m—23 of the statutes shall not apply to said surtax. The amount so paid into the state treasury shall be available for the purposes of this act.

(8) The emergency board shall estimate or cause to be estimated the amounts which may be collected under this section and determine as nearly as practicable the balance needed for the purposes of this act, which balance shall be raised by taxation as provided by section 4 of this act.

SECTION 6. This act shall take effect upon passage and publication.

Approved Sept. 8, 1919.

No. 2, S.]

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CHAPTER 6

AN ACT validating bond issues of certain cities.

The people of the state of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Bond issues of cities heretofore incorporated under chapter 249, laws of 1919, shall not be held to be defective or invalid because of any defect or irregularity in the incorporation or organization proceedings thereof, and to that end all acts and proceedings in connection with the incorporation and organization of such cities are hereby validated.

SECTION 2. This act shall take effect upon passage and publication.

Approved Sept. 8, 1919.