

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.]

[Published Sept. 11, 1919.

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.