

No. 11, A.]

[Published February 2, 1928.]

CHAPTER 4.

AN ACT to amend paragraph (a) of subsection (1) of section 71.10 of the statutes, relating to the income tax.

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

SECTION 1. Paragraph (a) of subsection (1) of section 71.10 of the statutes is amended to read: (71.10) (1) (a) The tax commission or the assessor of incomes shall determine the taxable income by averaging the net income or loss reported by the taxpayer on his current return with the net incomes or losses for the two previous years, except that the taxable income assessed in the year 1928 shall be the average of the net incomes or losses for the years 1926 and 1927 or for the corresponding two fiscal years, *giving the net income or loss of 1926 two-thirds weight and the net income or loss of 1927 one-third weight.*

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

Approved February 1, 1928.

No. 2, A.]

[Published February 7, 1928.]

CHAPTER 5.

AN ACT to amend sections 20.37 and 20.38 of the statutes, relating to the appropriations for the state normal schools.

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

SECTION 1. Sections 20.37 and 20.38 of the statutes are amended to read: 20.37 GENERAL FUND APPROPRIATIONS TO THE NORMAL SCHOOL FUND INCOME. There is appropriated from the general fund to the normal school fund income:

(1) On July 1, 1925, three hundred twelve thousand five hundred dollars, and on July 1, 1926, two hundred seventy-five thousand dollars to meet the appropriations made by paragraph (c) of subsection (3), paragraph (c) of subsection (6), paragraph (d) of subsection 7, paragraph (c) of subsection 8, and paragraph (h) of subsection (9) of section 20.38 of the statutes.

(2) From time to time as needed and as approved by the governor, an amount not to exceed seven hundred * * * *eighty* thousand * * * dollars for the fiscal year beginning July 1, * * * 1927, and an amount not to exceed seven hundred * * * *thirty-seven* thousand five hundred * * * dollars for the fiscal year beginning July 1, * * * 1928.

* * *

(4) *On July 1, 1927, one hundred ninety-nine thousand five hundred dollars, and on July 1, 1928, one hundred ten thousand five hundred ninety-five dollars to meet the appropriations made by paragraph (c) of subsection (4), paragraph (c) of subsection (5), paragraph (d) of subsection (6), paragraphs (d) and (g) of subsection (7), paragraph (e) of subsection (9), and paragraphs (d) and (g) of subsection (10), all of section 20.38 of the statutes.*

(5) On July 1, 1917, one hundred thirty thousand two hundred twenty dollars, and on July 1, 1918, one hundred twenty-three thousand dollars to meet the appropriations from the normal school fund income made by paragraph (e) of subsection (2), paragraph (f) of subsection (4), paragraph (e) of subsection (8), paragraph (e) of subsection (9), all of section 20.38.

* * *

20.38 APPROPRIATIONS FROM THE NORMAL SCHOOL FUND INCOME. There is appropriated from the normal school fund income to the board of normal school regents:

(1) BOARD OF NORMAL REGENTS. For the board of normal regents, annually, beginning July 1, 1921, twenty-three thousand seven hundred dollars for the execution of the functions of said board. Of this there is allotted:

(a) To each member of said board such compensation as may be fixed by the board for rendering any specific service under the direction of the board; but they shall receive no compensation for time spent in going to, attending, or returning from the meetings of the board.

(c) No part of this appropriation shall be used for salaries, compensations, or traveling expenses of any persons or officials other than members of the board of normal regents, the secretary of the board, the business agent, the physician, the accountant, and stenographers, except that not to exceed three hundred fifty dollars, annually, may be used for small administrative expenses, for investigations of the several normal schools, including

the traveling expenses of teachers for conferences relating to questions of administration of the normal schools.

(d) Annually, beginning July 1, 1917, an amount sufficient to cover the cost of the annual audit as provided in section 37.08.

(1ab) On July 1, 1927, three thousand dollars for an inventory of all normal school property.

(2) **NORMAL SCHOOLS IN GENERAL.** For any or all of the normal schools under the supervision of the state board of normal school regents, to be distributed as the said board may direct:

(a) On July 1, * * * 1927, seven thousand five hundred dollars, * * * and annually, beginning July 1, 1928, fifteen thousand dollars for operation of summer school only.

(b) On July 1, * * * 1927, * * * eighty thousand dollars, and on July 1, * * * 1928, * * * eighty thousand dollars for * * * additional operation, including teachers' salaries.

(c) On March 1, 1915, ninety thousand dollars, for the purchase of land and for land improvements at the several normal schools in sums allotted, as follows: For the normal school at Oshkosh, thirty-one thousand dollars * * *.

(d) The board of normal regents shall have the power and authority to regulate the allotment for salaries of teachers at the various normal schools, and to make such transfers of allotments for salaries of teachers among the normal schools as it shall find proper and necessary. It shall also have the power and authority to make transfers from legislative appropriations for operation other than salaries of teachers not to exceed ten per cent of the appropriation for operation exclusive of salaries of teachers.

(h) All moneys received by the board of regents for normal schools on account of grants made by the United States government for specific services rendered by any normal school or normal schools, and all moneys received by said board from private gifts, shall be paid, within one week after receipt, into the normal fund income and are appropriated therefrom, to carry out the purposes of such grants and gifts in accordance with the conditions under which the same are made.

(j) The state board of normal regents are authorized on behalf and as an agent of a faculty-student organization, known as the stationers stand of the Oshkosh state normal school, to file claims with the federal government for supplies furnished at the request of the federal government to federal rehabilitation board stu-

dents, lawfully assigned for instruction at the Oshkosh state normal school, and to pay any moneys received from the federal government on account of such claims direct to the lawful representatives of such faculty-student organization of the Oshkosh state normal school, the provisions of section 20.78 of the statutes to the contrary notwithstanding.

(3) EAU CLAIRE NORMAL SCHOOL. For the normal school at Eau Claire:

(a) Annually, beginning July 1, 1925, twenty-seven thousand one hundred sixty dollars for operation other than teachers' salaries; * * * and annually, beginning July 1, * * * 1927, * * * *ninety* thousand * * * *five* hundred dollars for teachers' salaries only.

(ab) Annually, beginning July 1, 1923, an amount sufficient to cover the cost of insurance; and the cost of coal and other solid fuel purchased pursuant to section 34.02 of the statutes, including freight charges and local hauling charges thereon.

(af) On July 1, * * * 1927, * * * *five* thousand * * * *nine* hundred * * * dollars, and on July 1, * * * 1928, * * * *five* thousand * * * *three* hundred fifty dollars for property repairs and maintenance.

(b) On July 1, * * * 1927, * * * *nineteen* thousand * * * *seven* hundred * * * *eighty* dollars, and on July 1, * * * 1928, * * * *eleven* thousand seven hundred * * * *fifty* dollars for permanent property and improvements, except purchase of land.

(c) On July 1, 1925, seven thousand five hundred dollars, for the purchase of land.

(4) LA CROSSE NORMAL SCHOOL. For the normal school at La Crosse:

(a) Annually, beginning July 1, 1925, thirty-five thousand five hundred eighty-five dollars for operation other than teachers' salaries; * * * and annually, beginning July 1, * * * 1927, one hundred twenty- * * * *nine* thousand seven hundred dollars for teachers' salaries only.

(ab) Annually, beginning July 1, 1923, an amount sufficient to cover the cost of insurance; and the cost of coal and other solid fuel purchased pursuant to section 34.02 of the statutes, including freight charges and local hauling charges thereon.

(af) On July 1, * * * 1927, * * * *seven* thousand * * * *fourteen* dollars, and on July 1, * * * 1928, *six*

thousand * * * *one* hundred * * * *nineteen* dollars for property repairs and maintenance.

(b) On July 1, * * * 1927, * * * *eleven* thousand * * * *one* hundred * * * *two* dollars, and on July 1, * * * 1928, * * * *nine* thousand * * * *seven* hundred * * * *thirty-three* dollars for permanent property and improvements, except purchase of land.

(c) *On July 1, 1927, twenty-one thousand dollars for the construction and equipment of the second and third stories over the manual training department on the northeast corner of the main building.*

(f) On July 1, 1917, four thousand one hundred fifty dollars for remodeling the main building.

(5) MILWAUKEE NORMAL SCHOOL. For the normal school at Milwaukee:

(a) * * * On July 1, * * * 1927, fifty-two thousand three hundred ninety dollars, *and annually, beginning July 1, 1928, forty-nine thousand eight hundred ninety dollars* for operation other than teachers' salaries. * * * *Annually, beginning July 1, * * * 1927, two hundred * * * thirty-two thousand * * * dollars* for teachers' salaries only.

(ab) Annually, beginning July 1, 1923, an amount sufficient to cover the cost of insurance; and the cost of coal and other solid fuel purchased pursuant to section 34.02 of the statutes, including freight charges and local hauling charges thereon.

(af) On July 1, * * * 1927, * * * *eleven* thousand *four hundred* * * * *sixty-nine* dollars, and on July 1, * * * 1928, * * * *nine* thousand * * * *one* hundred * * * *twenty-four* dollars for property repairs and maintenance. *Of the amount appropriated July 1, 1927, six hundred dollars are allotted for the repair and alteration of the ventilating system in the laboratories.* * * *

(b) On July 1, * * * 1927, * * * *thirteen* thousand * * * *nine* hundred * * * *thirty-one* dollars, and on July 1, * * * 1928, * * * *eleven* thousand * * * *nine* hundred *seventy-nine* dollars for permanent property and improvements, except purchase of land.

(c) *On July 1, 1927, six thousand dollars to change the present electric service, build transformers, change present D. C. motors to A. C. motors, and make necessary changes in switches, wiring, and switchboard to effect the change to a primary rate.*

(6) OSHKOSH NORMAL SCHOOL. For the normal school at Oshkosh:

(a) * * * On July 1, * * * 1927, thirty-nine thousand three hundred sixty dollars, and annually, beginning July 1, 1928, forty-two thousand one hundred sixty dollars for operation other than teachers' salaries. * * * Annually, beginning July 1, * * * 1927, one hundred fifty- * * * three thousand three hundred * * * dollars for teachers' salaries only.

(ab) Annually, beginning July 1, 1923, an amount sufficient to cover the cost of insurance; and the cost of coal and other solid fuel purchased pursuant to section 34.02 of the statutes, including freight charges and local hauling charges thereon.

(af) On July 1, * * * 1927, * * * eleven thousand * * * six hundred * * * dollars, and on July 1, * * * 1928, eleven thousand * * * nine hundred * * * dollars for property repairs and maintenance.
* * *

(b) On July 1, * * * 1927, * * * eighteen thousand * * * fifty dollars, and on July 1, * * * 1928, * * * sixteen thousand * * * three hundred * * * seventy-five dollars for permanent property and improvements, except purchase of land.

(c) On July 1, 1925, twenty-five thousand dollars for the purchase of land as a site for the new school building, adjacent to the present normal school site. On July 1, 1925, one hundred thousand dollars, and on July 1, 1926, one hundred twenty-five thousand dollars for the construction of a new school building. Any money received from the sale of buildings now on the Sinclair Mainland property shall be paid within one week into the normal school fund income, and is appropriated therefrom to the normal board for land improvements on said property.

(d) On July 1, 1927, eighty thousand dollars for the construction and equipment of a new central heating plant, including connections with all buildings and any remodeling of steam conduits, equipment and piping, and changes of such motors and electric connections as are advisable in the present buildings and on the grounds of said school necessary to the effective operation of the heating plant; four thousand dollars for cement walks and drives; two thousand five hundred dollars for grading and seed-

ing; and thirty-five thousand dollars for furniture, furnishings and fixtures at the new training school building.

(7) PLATTEVILLE NORMAL SCHOOL. For the Normal school at Platteville:

(a) Annually, beginning July 1, 1925, twenty-eight thousand seven hundred eighty dollars for operation other than teachers' salaries; * * * and annually, beginning July 1, * * * 1927, * * * *ninety-five* thousand three hundred * * * dollars for teachers' salaries only.

(ab) Annually, beginning July 1, 1923, an amount sufficient to cover the cost of insurance; and the cost of coal and other solid fuel purchased pursuant to section 34.02 of the statutes, including freight charges and local hauling charges thereon.

(af) On July 1, * * * 1927, * * * *sixteen* thousand * * * *seven hundred eighty-five* dollars, and on July 1, * * * 1928, * * * *fourteen* thousand * * * *six hundred ten* dollars for property repairs and maintenance.

(b) On July 1, * * * 1927, * * * *sixteen* thousand * * * *one hundred* * * * *fifty* dollars, and on July 1, * * * 1928, seventeen thousand * * * *fifty* dollars for permanent property and improvements, except purchase of land.
* * *

(d) On July 1, 1925, thirty thousand dollars, *and on July 1, 1927, twenty thousand dollars* for the purchase of land.
* * *

(g) *On July 1, 1927, ten thousand dollars for the construction and equipment of a new barn.*

(8) RIVER FALLS NORMAL SCHOOL. For the normal school at River Falls:

(a) Annually, beginning July 1, 1925, thirty-three thousand two hundred sixty dollars for operation other than teachers' salaries; * * * and annually, beginning July 1, * * * 1927, one hundred * * * *fifteen* thousand *two hundred* * * * dollars for teachers' salaries only.

(ab) Annually, beginning July 1, 1923, an amount sufficient to cover the cost of insurance; and the cost of coal and other solid fuel purchased pursuant to section 34.02 of the statutes, including freight charges and local hauling charges thereon.

(af) On July 1, * * * 1927, * * * *seven* thousand * * * *three hundred sixty-three* dollars, and on July 1, * * * 1928, * * * *five* thousand * * * *three* hun-

dred * * * *seventy-five* dollars for property repairs and maintenance.

(b) On July 1, * * * 1927, * * * *forty-four* thousand * * * *seven* hundred * * * *forty-five* dollars, and on July 1, * * * 1928, * * * *eleven* thousand * * * *nine* hundred * * * *ninety-eight* dollars for permanent property and improvements, except purchase of land.

* * *

(c) On July 1, 1925, seventy-five thousand dollars, and on July 1, 1926, seventy-five thousand dollars for the construction of a new school building adjacent to north hall.

* * *

(9) STEVENS POINT NORMAL SCHOOL. For the normal school at Stevens Point:

(a) Annually, beginning July 1, 1925, thirty-three thousand four hundred twenty dollars for operation other than teachers' salaries; * * * and annually, beginning July 1, * * * 1927, one hundred * * * *fifteen* thousand * * * *six* hundred * * * dollars for teachers' salaries only.

(ab) Annually, beginning July 1, 1923, an amount sufficient to cover the cost of insurance; and the cost of coal and other solid fuel purchased pursuant to section 34.02 of the statutes, including freight charges and local hauling charges thereon.

(af) On * * * July 1, * * * 1927, * * * *eleven* thousand * * * *four* hundred * * * *eighty* dollars, and on July 1, * * * 1928, * * * *seven* thousand * * * *one* hundred * * * *fifty* dollars for property repairs and maintenance.

(b) On July 1, * * * 1927, * * * *fourteen* thousand * * * *two* hundred * * * *forty-five* dollars, and on July 1, * * * 1928, * * * *twenty-five* thousand * * * *four* hundred * * * *forty* dollars for permanent property and improvements, except purchase of land.

* * *

* * *

(e) On March 1, 1919, twenty-five thousand dollars, and on July 1, 1928, *forty-five thousand five hundred ninety-five* dollars for the construction and equipment of * * * *the new school*

building as provided for in paragraph (h) of this subsection; and on July 1, 1928, sixty-five thousand dollars for a new boiler plant, necessary equipment, and connections with other buildings.

* * *
* * *

(h) On July 1, 1925, seventy-five thousand dollars, and on July 1, 1926, seventy-five thousand dollars for the construction of a new school building.

(10) SUPERIOR NORMAL SCHOOL. For the normal school at Superior:

(a) Annually, beginning July 1, 1925, thirty-three thousand six hundred fifteen dollars for operation other than teachers' salaries; * * * and annually, beginning July 1, * * * 1927, one hundred * * * *thirty-nine* thousand nine hundred * * * dollars for teachers' salaries only.

(ab) Annually, beginning July 1, 1923, an amount sufficient to cover the cost of insurance; and the cost of coal and other solid fuel purchased pursuant to section 34.02 of the statutes, including freight charges and local hauling charges thereon.

(af) On July 1, * * * 1927, * * * *seven thousand three hundred* * * * *fifty* dollars, and on July 1, * * * 1928, * * * *seven thousand one hundred* * * * *fifty* dollars for property repairs and maintenance.

(b) On July 1, * * * 1927, * * * *fifteen thousand* * * * *five* hundred *forty-seven* dollars, and on July 1, * * * 1928, eleven thousand * * * *three* hundred * * * *twenty-five* dollars for permanent property and improvements, except purchase of land.

* * *

(d) On July 1, 1927, *eight thousand* dollars for completing the *gymnasium*.

(g) Annually, for three years, beginning July 1, 1919, nine thousand dollars, and on July 1, 1927, *thirteen thousand* dollars for the purchase of land, provided that any amount or amounts received from the sale of buildings on the land purchased with funds derived from this appropriation, shall be added to this appropriation and available for the same purpose; provided further that no part of this appropriation shall be used as a down

payment, or part payment on the purchase of land, but only for acquiring the full legal title in fee, without lien or incumbrance.

(11) WHITEWATER NORMAL SCHOOL. For the normal school at Whitewater:

(a) Annually beginning July 1, 1925, thirty thousand seven hundred twenty dollars for operation other than teachers' salaries; * * * and annually, beginning July 1, * * * 1927, one hundred twenty- * * * *two thousand * * * seven* hundred dollars for teachers' salaries only.

(ab) Annually, beginning July 1, 1923, an amount sufficient to cover the cost of insurance; and the cost of coal and other solid fuel purchased pursuant to section 34.02 of the statutes, including freight charges and local hauling charges thereon.

(af) On July 1, * * * 1927, * * * *thirteen thousand * * * two hundred * * * fifteen* dollars, and on July 1, * * * 1928, * * * *nine thousand * * * one hundred * * * seventy* dollars for property repairs and maintenance. * * *

(b) On July 1, * * * 1927, * * * *seventeen thousand * * * six hundred * * ** dollars, and on July 1, * * * 1928, * * * *thirteen thousand * * * four hundred * * * fifty* dollars for permanent property and improvements, except purchase of land.

* * *

(f) On July 1, 1919, fifteen thousand dollars, for the erection and equipment of a power and heating plant, and on July 1, 1921, twenty-five thousand seven hundred seventy-nine dollars for completing and equipping the power and heating plant and connecting the plant with the school buildings by conduits and necessary piping.

* * *

(12) DORMITORIES AND OTHER AUXILIARIES. For dormitories and dining halls, cafeterias, stationery stands, and music departments at normal schools, as follows:

(a) On July 1, 1915, one thousand five hundred dollars, to be used as a revolving appropriation for the operation and maintenance of and the purchase of necessary equipment for the dormitory and dining hall at the normal school at Oshkosh; and all moneys collected or received by each and every person, for or on

account of said dormitory and dining hall, shall be paid within one week of receipt into the normal school fund income, and are appropriated and added to this appropriation.

(b) On July 1, 1916, one thousand five hundred dollars, to be used as a revolving appropriation for the operation and maintenance of and the purchase of necessary equipment for the dormitory and dining hall at the normal school at Stevens Point; and all moneys collected or received by each and every person for or on account of said dormitory and dining hall, shall be paid within one week of receipt into the normal school fund income, and are appropriated and added to this appropriation.

(c) All moneys collected or received by each and every person, for or on account of the dormitory and dining room hall at the normal school at Superior, shall be paid within one week of receipt into the normal school fund income, and are appropriated to be used as a revolving appropriation for the operation and maintenance of and the purchase of necessary equipment for said dormitory and dining hall.

(d) All moneys collected or received by each and every person for or on account of the music department, stationery stand, and cafeteria at the normal school at Milwaukee, shall be paid within one week of receipt into the normal school fund income, and are appropriated to be used as revolving appropriations, respectively, for the operation and maintenance of and the purchase of necessary equipment for said music department, stationery stand, and cafeteria.

(e) The board of normal regents may establish and operate cafeterias and stationery stands at any of the normal schools; and all moneys collected or received by each and every person, for or on account of any such cafeteria, or stationery stand, shall be paid, within one week of receipt, into the normal school fund income, and are appropriated, to be used as revolving appropriations, respectively, for the operation and maintenance of and the purchase of necessary equipment for each such cafeteria or stationery stand.

(f) No part of any appropriation for operation of normal schools shall be expended or available for appropriations provided for by this subsection, except paragraph (h) thereof.

(g) The board of normal regents may establish and operate model farms in connection with any department for the training of teachers of agriculture at the normal schools at River Falls

and Platteville. All moneys collected or received by each and every person for or on account of the activities connected with any such model farm, shall be paid, within one week after receipt, into the normal school fund income, and are appropriated therefrom, to carry out the provisions of this paragraph.

(13) **SUMMER SCHOOLS.** Summer schools for teachers shall be limited to six weeks in each year. For all fiscal purposes, the entire summer session shall be considered as occurring in the fiscal year in which the major part thereof occurs, and all expenditures therefor shall be charged to the appropriation for such fiscal year; provided that bills for printing incurred prior to the beginning of such fiscal year may be paid out of current funds, and replaced at the beginning of such fiscal year.

SECTION 2. Of the appropriations provided by this chapter for repairs and maintenance available July 1, 1927, there may be transferred to and made available for operation at each normal school a sum equal to the amount heretofore charged against operation for repairs and maintenance since July 1, 1927.

Of the appropriation provided by this chapter for summer school operation available July 1, 1927, there may be transferred to and made available for operation, including teachers' salaries, at each normal school a sum equal to the amount heretofore charged against such operating appropriations for the 1927 summer school.

SECTION 3. This act shall take effect upon passage and publication.

Approved February 1, 1928.