

No. 8, S.]

[Published April 30, 1891.

CHAPTER 389.

AN ACT relating to the distribution of the state school tax, and amendatory of chapter 287, laws of 1885, being "An act to provide for a more efficient common school fund."

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

SECTION 1. Section 1, of chapter 287, laws of 1885, is hereby amended by adding to said section as follows: The state superintendent shall apportion the school moneys each county will be entitled to receive under the provisions of this act, on or before the 1st day of November in each year, and certify the apportionment so made to the secretary of state and the state treasurer, and he shall at the same time certify to each county clerk and county treasurer, the amount of said tax to which each town, city and village, in their respective counties, is entitled. Upon receiving such apportionment, the secretary of state shall immediately inform the county clerk and the treasurer of each county, of the amount of state school tax such county will be required to levy, and the amount it will be entitled to receive in return as its portion of the school fund accruing under the provisions of this act.

Amends chapter 287, laws of 1885.

School moneys, when and how apportioned.

SECTION 2. At the same time that taxes levied for other state purposes are now required to be paid into the state treasury, the county treasurer of each county shall pay over to the state treasurer, the school moneys arising under the provisions of this act, in excess of the amount such county is entitled to receive in return as its portion of the state school tax. But if a larger amount should be due any county than such county was required to pay, the state treasurer shall pay to the treasurer of such county, at the time of the payment of the state tax assessed against the county, the amount due the county in excess of the state school tax levied upon it.

School moneys, how county account of, kept.

Settlement of school tax between state and county.

SECTION 3. At the time of making a settlement between the state and any county, on account of any state school tax levied upon the county, by the treasurers, receipts shall be exchanged by such treasurers, showing that the full amount assessed against the county as a state school tax has been accounted for to the state, and in turn, that the amount due the county on account of a state school tax, has been accounted for to the county by the state treasurer; and within ten days from the settlement herein specified, the several county treasurers shall pay over to the several town, city and village treasurers, the amount to which they are respectively entitled by the apportionment made by the state superintendent.

Early distribution of school money.

SECTION 4. It is hereby declared to be the true intent and meaning of this act, to provide for an earlier distribution to the counties of the moneys collected as a state school tax, and that only the balances that may be due any county, or the state, as the case may be, shall be paid in money at the time of settling accounts between the county and the state, in so far as they relate to the state school tax.

SECTION 5. All acts and parts of acts, in so far as they conflict with the provisions of this act are hereby repealed.

SECTION 6. This act shall take effect and be in force from and after the first day of July, 1891.

Approved April 23, 1891.