

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved March 27, 1903.

No. 122, S.]

[Published March 30, 1903.

CHAPTER 43.

AN ACT to prescribe the standard measures for the use of the Babcock test in determining the per cent. of butter fat in milk or cream; to prevent the sale of incorrectly marked implements for use in the said test; and to prescribe the penalty for false determination by said Babcock test or otherwise.

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

Standard measures adopted for Babcock test. SECTION 1. In the use of the Babcock test, the standard milk measures or pipettes shall have a capacity of 17.6 cubic centimeters, and the standard test tubes or bottles for milk shall have a capacity of 2 cubic centimeters for each 10 per cent. marked on the necks thereof; cream shall be tested by weight and the standard unit for testing shall be 18 grams, and it is hereby made a misdemeanor to use any other standards of milk or cream measure where milk or cream is purchased by or furnished to creameries or cheese factories and where the value of said milk or cream is determined by the per cent. of butter fat contained in the same, or wherever the value of milk or cream is determined by the per cent. of butter fat contained in the same by the Babcock test.

Sale of false measure a misdemeanor. SECTION 2. Any manufacturer, merchant, dealer or agent in this state who shall offer for sale or sell a milk pipette or measure, test tube or bottle which is not correctly marked or graduated as herein provided shall be guilty of a misdemeanor, and upon conviction thereof shall be punished as provided in section 4 of this act.

To under-read or over-read unlawful. SECTION 3. It shall be unlawful for the owner, manager, agent or any employee of a cheese factory, creamery, or condensed milk factory to manipulate or under-read or over-read the Babcock test or any other

contrivance used for determining the quality or value of milk or cream or to make any false determination by said Babcock test or otherwise.

Penalty prescribed. SECTION 4. Whoever shall violate any of the provisions of this act shall be guilty of a misdemeanor and upon conviction thereof shall be punished by fine of not less than twenty-five dollars nor more than one hundred dollars for each and every offense, and in default of payment thereof shall be imprisoned in the county jail not less than thirty days nor more than sixty days.

SECTION 5. This act shall take effect and be in force from and after its passage and publication.

Approved March 27, 1903.

No. 331, S.]

[Published March 31, 1903.

CHAPTER 44.

AN ACT for a tax on gifts, inheritances, bequests, legacies, devises and successions in certain cases.

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

Tax imposed on property of any kind transferred. SECTION 1. A tax shall be and is hereby imposed upon any transfer of any property, real, personal or mixed, or any interest therein, or income therefrom in trust or otherwise, to any person, association, or corporation, except corporations of this state organized under its laws solely for religious, charitable or educational purposes, which shall use the property so transferred exclusively for the purposes of their organization within the state in the following cases:

While a resident of state. (1.) When the transfer is by will or by the intestate laws of this state from any person dying possessed of the property while a resident of the state.

Property within state. (2.) When a transfer is by will or intestate law, of property within the state or within its jur-