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

Approved April 25, 1905.

No. 50, A.]

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CHAPTER 120.

AN ACT to refund to the Manhattan Life Insurance Company of New York City, New York, an excess of a license fee paid into the treasury of this state in or about the month of April, 1902, in addition to a payment of a one per cent tax on premiums received in the state of Wisconsin, during the year 1901, and making an appropriation therefore.

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

Refund authorized. Section 1. The secretary of state is hereby authorized to draw a warrant and the state treasurer is hereby authorized to pay from the general fund said warrant, to refund to the Manhattan Life Insurance Company of New York City, New York, the sum of \$300 which was paid into the state treasury of this state in or about the month of April, 1902. Said sum was improperly exacted from said company by this state by reason of mistake.

Appropriation for refund. Section 2. There is hereby appropriated out of the general fund \$300 for the purpose of making said payment as above provided.

Section 3. This act shall take effect and be in force from and after its passage and publication.

Approved April 28, 1905.