

*the amounts as specified on the tax roll, and he shall be responsible to the same extent as treasurers appointed by boards, * * * for all taxes so handed over to him for collection; and for the purpose of collecting the same he shall be vested with all the powers conferred upon the treasurer.*

Section 1110. The town, city or village treasurer shall retain in his hands the amount specified in his warrant, to be paid into the town, city or village treasury, * * * and shall on or before the day specified in his warrant for paying the money therein directed to be paid to the county treasurer, pay to him the sum so directed to be paid in the manner provided by law; and the town, city or village treasurer shall pay over the full amount of state tax on or before the second Monday of February of each year, though it may occasion a deficiency in the town, city or villages taxes.

SECTION 5. All acts or parts of acts inconsistent herewith are hereby repealed.

SECTION 6. This act shall take effect and be in force from and after its passage and publication.

Approved June 28, 1911.

No. 437, A.]

[Published June 30, 1911.

CHAPTER 478.

AN ACT to create sections 392em—1 to 392em—7, inclusive, of the statutes, relating to the purchase of stump-pulling machines to be used by the college of agriculture for experimental purposes, and making an appropriation therefor.

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

SECTION 1. There are added to the statutes seven new sections to read: Section 392em—1. The board of regents of the university is authorized to purchase not to exceed two stump-pulling machines. Such machines, when purchased, shall be used under the direction of and by the college of agriculture, for carrying on experimental and demonstration work in clearing state and other lands for agricultural purposes.

Section 392em—2. Such stump-pulling machines, when not in use on state lands, may be used by and under the direction of the college of agriculture, for experimental purposes in pulling and removing stumps from the lands of private owners in any town in this state; provided, that no machine hereby authorized to be purchased shall be used to pull or remove stumps from more than ten acres of land of any one private landowner in any one year, and provided, that such stump-pulling machines

shall not be moved or transferred into any town for experimental work upon the land of private owners therein, unless the dean of the college of agriculture shall have first received written requests from at least ten different landowners in such town for the services of such machine.

Section 392em—3. The college of agriculture is authorized to make a reasonable charge per acre for the use of such machines in such experimental work on the lands of private owners. In arriving at such reasonable charge there shall be taken into consideration the cost of the machine, the cost of operating and maintaining the same, the depreciation in the value of such machine due to such use, and the interest on the amount invested in such machine.

Section 392em—4. The person in charge of each stump-pulling machine shall certify to the dean of the college of agriculture, and to the town clerk of the town in which any lands from which stumps have been pulled or removed is located, the number of acres of land upon which such experimental work was done for each private owner in such town, and the charge, computed at the rate per acre ascertained by the college of agriculture, against each landowner, together with a description of the land of each owner upon which such work was done. Such charge shall constitute a lien against such land from which stumps were pulled or removed, and the town clerk shall forthwith file a notice of such lien with the register of deeds in the county where such land is situated.

Section 392em—5. The owner of any lands so improved may pay to the town treasurer the charge against such land, with interest thereon at the rate of six per cent per annum, at any time before the first day of October, following the date when such experimental work on such land was completed, and such payment shall remove the lien therefrom. If the owner of any such land fails to pay such charge and interest within the time herein prescribed, it shall be the duty of the town clerk of the town within which such land is situated, to annually enter upon the tax roll for his town, as a special tax against each acre of land so improved, the sum of two dollars per year until the charge against such land, and each acre thereof, with interest thereon at the rate of six per cent per annum, is fully paid. Such special tax shall be collected as are other taxes.

Section 392em—6. All moneys received by any town treasurer under this act shall be forwarded forthwith to the treasurer of the board of regents, and all such moneys shall be placed by said treasurer in a fund, to be known as the "experimental improvement fund," and moneys in such fund shall, upon order

or warrant of the dean of the college of agriculture and upon approval of the governor, be expended for the purpose of operating, maintaining and replacing, when necessary, the stump-pulling machines herein provided for.

(Am. 1911, ch. 664, s. 96.)

Section 392em—7. For the purpose of carrying out the provisions of this act there is appropriated out of any money in the treasury, not otherwise appropriated, the sum of ten thousand dollars, and any unexpended balance shall be paid over to the treasurer of the board of regents to be placed in the "experimental improvement fund" hereby created.

(Am. 1911, ch. 664, s. 96.)

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

Approved June 28, 1911.

No. 851, A.]

[Published June 30, 1911.

CHAPTER 479.

AN ACT to amend subsections 1, 2, 3 and 4, of section 1728a, sections 1728a—1, 1728a—2, 1728b, 1728c, 1728d, 1728e, 1728f, 1728g, 1728h and 1728i; to repeal subdivisions 5 and 6, of section 1728a, and to create sections 1728a—3, 1728a—4, 1728a—5 and 1728a—6 of the statutes, relating to child labor.

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

SECTION 1. Subsections 1, 2, 3 and 4, of section 1728a, sections 1728a—1, 1728a—2, 1728b, 1728c, 1728d, 1728e, 1728f, 1728g, 1728h and 1728i, of the statutes, are amended to read: Section 1728a. 1. No child between the ages of fourteen and sixteen years shall be employed, *required, suffered or permitted to work* at any time in any factory or workshop, * * * store, hotel, *restaurant, bakery*, mercantile establishment, laundry, telegraph, telephone or public messenger service, *or the delivery of any merchandise* or at any gainful occupation, *or employment*, directly or indirectly, unless there is first obtained from the commissioner of labor, state factory inspector *or any assistant factory inspector* or from the judge of the county court or municipal court or from the judge of a juvenile court where such child resides, a written permit * * * authorizing the employment of such child within such time or times as the said commissioner of labor, state factory inspector, any assistant factory inspector, county judge, municipal judge, or judge of a juvenile court may fix; providing, *that such times shall not conflict with those designated in subsection 1, of section 1728c, and*