

state factory inspector or any assistant factory inspector, may issue a permit authorizing his employment for such period as he may determine.

Section 1728a—15. No permit issued under section 1728a shall excuse any minor from attendance at evening school, or evening continuation school.

Section 1728a—16. Any person, firm or corporation, agent or manager of any corporation, who whether for himself or for such firm or corporation, or by himself or through agents, servants or foremen, shall violate or fail to comply with any of the provisions of sections 1728a—11 to 1728a—14, inclusive, of the statutes, shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be fined not less than ten nor more than one hundred dollars for each offense. Any corporation which by its agents, officers or servants shall violate or fail to comply with any of the above provisions of this act shall be liable to the same penalty which may be recovered against such corporation in action for debt or assumpsit, brought before any court of competent jurisdiction.

(Am. 1911, c. 664, s. 126.)

Section 1728a—17. Any parent or guardian who suffers or permits a minor to be employed, or suffered or permitted to work in violation of sections 1728a—12 and 1728a—13 of the statutes, shall be guilty of a misdemeanor, and upon conviction thereof, shall be fined not less than five nor more than twenty-five dollars.

SECTION 2. This act shall take effect and be in force from and after the first day of September, 1911.

Approved July 3, 1911.

No. 565, A.]

[Published July 5, 1911.

CHAPTER 523.

AN ACT to amend paragraphs 5 and 12, of section 1087—39, of the statutes, relating to the powers and duties of the state tax commission, relating to uniform municipal accounts.

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

SECTION 1. Paragraphs 5 and 12, of section 1087—39, of the statutes, are amended to read: (Section 1087—39) 5. To * * * collect annually from all town, city, village, county and other public officers * * * information as to the assessment of property, collection of taxes, receipts from licenses and other sources, the expenditure of public funds for all purposes, and such other information as may be needful in the work of the commission, in such form and upon such blanks as the com-

mission * * * shall prescribe; and it shall be the duty of all public officers so called upon to fill out properly and return promptly to the commission all blanks so transmitted. To examine all town, village, city and county records for such purposes as are deemed needful by the commission. To publish annually the information collected, with such computations, analysis or recommendations as may be deemed needful.

12. To inquire into the system of accounting of public funds in use in towns, villages, cities and counties; * * * to devise, * * * prescribe * * * and at the request of any town, village, city or county, to install a system of accounts which shall be as nearly uniform as practicable; provided, that when so installed the system shall be retained by the town, village, city or county; and to audit the books of the town, village, city or county officers upon the request of the town or village board, city council or county board, or upon its own motion. It shall be the duty of the commission to establish a scale of charges for the installation of systems of accounts and for audits, when such installation or audit is requested by a town, village, city or county. Upon the completion of such work the commission shall transmit to the clerk of the town, village, city or county, a statement of such charges. Duplicates of such statements shall be filed in the offices of the secretary of state and state treasurer. Within sixty days after the receipt of the above statement of charges, the same shall be audited as other claims against towns, villages, cities and counties are audited and shall be paid into the state treasury, in default of which the same shall become a special charge against such town, village, city or county, and be included in the next apportionment or certification of state taxes and charges, and collected, with interest at the rate of ten per cent per annum from the date such charges were certified by the commission, as other special charges are certified and collected.

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

Approved July 3, 1911.

No. 620, A.]

[Published July 5, 1911.

CHAPTER 524.

AN ACT to amend section 1494m of the statutes, relating to the agricultural experiment association, and making an appropriation therefor.

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

SECTION 1. Section 1494m of the statutes is amended to read: Section 1494m. 1. There is appropriated to the Wis-