

No. 1, S.]

[Published March 28, 1913.

CHAPTER 25.

AN ACT to appropriate sums of money therein named to the state highway commission.

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

SECTION 1. There is appropriated the sum of four hundred fifty thousand dollars, in addition to the appropriation already made, payable from any money in the general fund not otherwise appropriated, for the state highway commission, to be used in payment of one-third of the cost of roads, and one-fifth of the cost of bridges constructed or intended to be constructed in the calendar year 1913, pursuant to authorizations by towns and counties in the calendar year 1912, in accordance with the provisions of sections 1317m—1 to 1317m—15, inclusive, of the statutes.

SECTION 2. Such costs shall be certified by the state highway commission and audited as provided in section 145 and paid out of the general fund and charged by the secretary of state against the appropriation account for the state highway commission for state highway aid.

SECTION 3. To enable the state highway commission to carry out its duties under sections 1317m—1 to 1317m—15, inclusive, for the fiscal year beginning July 1, 1912, there is appropriated to said commission out of any money in the general fund of the state treasury not otherwise appropriated the sum of twenty thousand dollars, said appropriation to be available in addition to all other appropriations heretofore made to said commission.

SECTION 4. This act shall take effect upon its passage and publication.

Approved March 27, 1913.

No. 25, S.]

[Published March 28, 1913.

CHAPTER 26.

AN ACT to amend section 4174 of the statutes, relating to proof of publication of notices.

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

SECTION 1. Section 4174 of the statutes is amended to read: Section 4174. When notice of any application to any court or judicial officer for any proceeding authorized by law is required to be published in one or more newspapers an affidavit of the

printer of such newspaper, or of his foreman or principal clerk, annexed to a printed copy of such notice, taken from the paper in which it was published, and specifying the time when and the paper in which such notice was published may be filed with the proper officer of the court or with the judicial officer before whom such proceedings shall be pending, at any time * * * after the last day of the publication of such notice, unless sooner specially required.

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

Approved March 27, 1913.

No. 29, S.]

[Published March 28, 1913.]

CHAPTER 27.

AN ACT to amend subdivision (4) and to create subdivision (5) of section 1087m—22, of the statutes, relating to the assessment, collection and payment of income taxes and the correction of errors in tax proceedings.

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

SECTION 1. Subdivision (4) of section 1087m—22 of the statutes is amended to read: (Section 1087m—22.) (4). All laws not in conflict with the provisions of this act, * * * relating to the assessment, collection and payment of taxes on personal property, the correction of errors in assessment and tax rolls, the compromise or cancellation of illegal taxes and the refund of moneys paid thereon, shall be applicable to the income tax herein provided for; but no town or village board or common council, nor the county officers specified in section 1210g, shall compromise or cancel any income tax or any part thereof or refund any moneys paid thereon without the written approval of the assessor of incomes who made the assessment or of the tax commission in the case of assessments made by it, specifying the defect in the assessment or tax proceeding and the amount of taxable income which should have been assessed and the amount of the taxes justly chargeable thereto.

SECTION 2. There is added to section 1087m—22 of the statutes a new subdivision to read: (Section 1087m—22) (5) All errors in the return and assessment of 1911 incomes for the year 1912 may be considered and corrected in the return and assessment of 1912 incomes for the year 1913.

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

Approved March 27, 1913.