

as the case may be, to pay to the treasurer of the county in which such proceeding is pending the amount of tax, if any, found due by the assessor of incomes, and take his receipt therefor. The certificate of the assessor of incomes shall contain the names of the counties, towns, cities or villages entitled to the tax and the amount to which each is entitled and a copy thereof shall be filed with the treasurer of the county in which said court is located. Such receipt shall be evidence of the payment of the tax and shall be filed with the court before a final distribution of the estate is ordered, and the executor, administrator, trustee or guardian is discharged. The county treasurer shall pay to the several treasurers of the state, county, town, city and village the portion of the tax each is entitled to at the time and in the manner delinquent income taxes are paid by him. The assessor of incomes shall enter all such assessments upon the assessment roll for the year in which the assessment is made, if practicable to do so, otherwise upon the assessment roll of the following year and shall enter thereon opposite each such assessment the words "Paid to the county treasurer by order of court."

SECTION 2. This act shall take effect upon passage and publication.

Approved June 20, 1919.

No. 528, S.]

[Published June 23, 1919.

CHAPTER 387.

AN ACT to amend subsection (8) of section 20.02 of the statutes, relating to the committee to welcome Wisconsin soldiers and sailors, and making an appropriation.

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

SECTION 1. Subsection (8) of section 20.02 of the statutes is amended to read: (20.02) (8) To the executive department, not to exceed five thousand dollars, and in addition thereto, not to exceed ten thousand dollars, for carrying out the purposes of this act, said sum to be available for the renting of suitable quarters and other expenses incidental and necessary to welcome and aid the Wisconsin soldiers returning from overseas service; these moneys to be expended only upon the approval of the governor.

SECTION 2. This act shall take effect upon passage and publication.

Approved June 20, 1919.