

of such bonded warehouseman may be revoked upon notice and opportunity to defend.

7. Any person who shall forge, alter, counterfeit, simulate, or falsely represent, or shall without proper authority use, any license issued by the director, or who shall issue or utter a false or fraudulent receipt or certificate, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined not more than five hundred dollars or be imprisoned in the county jail not more than six months, or both, in the discretion of the court.

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

Approved March 24, 1921.

No. 118, S.]

[Published March 26, 1921.

CHAPTER 63.

AN ACT to amend section 32.19 of the statutes, relating to eminent domain.

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

SECTION 1. Section 32.19 of the statutes is amended to read: 32.19 If any person instituting condemnation proceedings, shall deem it inadvisable to take the real estate at the price fixed by the commissioners or by a jury upon appeal, it may, within * * * sixty days after filing the award of the commissioners or within * * * sixty days after assessment of damages by the jury, discontinue the proceedings upon such terms as to the court shall seem just.

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

Approved March 24, 1921.

No. 135, S.]

[Published March 26, 1921.

CHAPTER 64.

AN ACT to amend subdivision (c) of subsection (6) of section 29.18 of the statutes, relating to the open season for muskrats.

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

SECTION 1. Subdivision (c) of subsection (6) of section 29.18 of the statutes is amended to read:

29.18 (6) Muskrat: (c) In the counties of Manitowoc, <i>Dodge</i> , Sheboygan and Calumet.....	* * * <i>Feb. 1</i> to <i>April 1.</i>	No limit
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SECTION 2. This act shall take effect upon passage and publication.

Approved March 24, 1921.

No. 8, S.]

[Published March 26, 1921.

CHAPTER 65.

AN ACT to renumber chapter 64f of the statutes to be chapter 71 and to amend, repeal, revise and renumber the sections and subsections thereof of said chapter, all relating to income tax. *The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. Chapter 64f of the statutes is renumbered to be chapter 71.

SECTION 2. Section 1087m—1 of the statutes is renumbered to be section 71.01 and is revised to read:

71.01 PERSONS AND SUBJECTS TAXABLE. There shall be assessed, levied, collected and paid a tax on all income received in each calendar year beginning with the year 1920, by every person residing within the state and by every nonresident of the state upon such income as is derived from property located or business transacted within the state, except as hereinafter exempted; provided, that all persons whose fiscal year ends on some other date than December 31, may be assessed on the income of such fiscal year in lieu of the income of the calendar year, at the discretion of the tax commission. This section shall not be construed to prevent or affect the correction of errors or omissions in the assessment of income of former years as authorized by subsection (1) of section 71.10 and section 71.11.

SECTION 3. Section 1087m—2 of the statutes is renumbered to be section 71.02 DEFINITION OF TERMS; WHAT IN-