

or trustee, or when any such person shall have filed a petition in bankruptcy, then and in all such cases all taxes collected by such person under the provisions of this chapter and due and owing to the state, shall be considered and treated as preferred claims and the state shall be a preferred creditor. It shall be unlawful for any person to sell or offer for sale gasoline, while delinquent in the payment of the whole or any part of such tax, and in the event of the failure or refusal to pay such tax and the whole thereof, after demand made therefor by the state treasurer, such delinquent tax, together with a penalty of ten per cent, may be recovered by and in the name of the state, and the attorney-general of the state of Wisconsin is authorized to institute suit in any court of competent jurisdiction. In the event such a suit is instituted, the court may issue a writ of injunction, without requiring any bond, enjoining and restraining the defendant from selling or offering to sell any gasoline subject to said tax until any judgment recovered in said suit has been paid, and the court shall, upon application therefor, appoint a receiver of the property and business of the delinquent defendant, for the purpose of impounding the same as security for any judgment recovered, and the said tax shall constitute a first and prior lien against said property. No person shall have the right to pay the tax provided in this chapter under protest or maintain an action to recover the same. There shall be no criminal prosecution due to any violation of the provisions of this chapter unless such prosecution is commenced within two years after the violation is committed.

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

Approved May 16, 1927.

No. 364, S.]

[Published May 18, 1927.

CHAPTER 135.

AN ACT to amend subsection (7) of section 19.01 of the statutes, relating to official oaths and bonds.

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

SECTION 1. Subsection (7) of section 19.01 of the statutes is

amended to read: (19.01) (7) This section shall not be construed as requiring any particular officer to furnish or file either an official oath or an official bond. It is applicable to such officers only as are elsewhere in these statutes *or by the constitution* required to furnish such an oath or bond. *Provided, however, that whether otherwise required by law or not, an oath of office shall be filed by every member of any board or commission appointed by the governor, and by every administrative officer so appointed, also by every secretary and other chief executive officer appointed by such board or commission.*

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

Approved May 16, 1927.

No. 320, A.]

[Published May 18, 1927.]

CHAPTER 136.

AN ACT to amend subsection (1) of section 16.18 of the statutes, relating to civil service.

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

SECTION 1. Subsection (1) of section 16.18 of the statutes is amended to read: (16.18) (1) Appointing officers shall give written notice to the commission of the existence of any vacancy in any office or employment in the competitive class, under the provisions of sections 16.01 to 16.30, inclusive, and within ten days after the receipt of such notice the commission shall certify from the register of eligibles appropriate for the group in which the position to be filled is classified, the three names at the head thereof, which have not been certified three times to the department or office in which the vacancy exists. Whenever eligibles are certified, they must always be those candidates who have been graded highest in an examination held in pursuance of sections 16.01 to 16.30, inclusive, and the rules made in accordance therewith, except that * * * , other conditions being equal, the rules shall provide for a preference in favor of veterans of any of the wars of the United States. * * * *Preference is hereby defined to mean that whenever an honorably discharged veteran competes in any examination before the civil service commission*