

as the court shall direct. At the time and place so fixed, or at such time and place to which the same may be from time to time adjourned, the said court shall hear the proofs of the petitioners and shall hear any proofs offered in opposition to the said proposed apportionment and distribution, and shall determine what apportionment and distribution shall be made thereof and shall make and enter its judgment in accordance with such determination; such judgment when so entered shall be conclusive and final unless appealed from within thirty days from the date of the entry thereof, and if no such appeal is taken then the distribution shall be made in accordance with said judgment and the said association shall upon the making of such distribution be discharged and released from any and all liability to any and all persons for or on account of any and all of such funds.

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

Approved May 31, 1927.

No. 137, S.]

[Published June 2, 1927.

CHAPTER 167.

AN ACT to renumber subsection (7) of section 185.08 of the statutes to be subsection (8) and to create subsection (7) of said section 185.08, relating to contracts with cooperative associations.

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

SECTION 1. Subsection (7) of section 185.08 of the statutes is renumbered to be subsection (8) of said section.

SECTION 2. A new subsection is added to section 185.08 of the statutes to be numbered and to read: (185.08) (7) Upon the filing of any such contract and the sworn statement containing the name of the maker or makers of such contract with the register of deeds, as provided by subsection (5) of this section, the same shall constitute notice that such contract, for the purpose of this section, is and remains a valid contract as to all persons, until its expiration according to its terms, or until cancelled by mutual agreement in writing or by the final judgment of a court in an action to annul the same. Whenever such a contract shall have

terminated in any of the ways above mentioned, the association shall on demand give to the member a certificate to that effect, and the member shall within ten days thereafter cause the said certificate to be filed with the register of deeds in whose office the copy thereof was filed. The register of deeds shall be entitled to the same filing fees under this subsection as in the case of chattel mortgages under section 241.10.

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

Approved May 31, 1927.

No. 188, S.]

[Published June 2, 1927.

CHAPTER 168.

AN ACT to amend section 78.06 of the statutes, relating to a penalty to be provided for nonpayment of the license tax upon motor vehicle fuel.

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

SECTION 1. Section 78.06 of the statutes is amended to read: 78.06 The license tax upon motor vehicle fuel sold or used in any calendar month shall be paid at the same time the statement required by section 78.04 is rendered to the state treasurer, who shall receipt the dealer therefor. *If such tax is not paid at the time specified by law, interest shall be charged and collected thereon at the rate of ten per cent per annum from the time the tax accrued.* Every dealer paying such tax or being liable for the payment thereof shall be entitled to charge and collect the sum of two cents per gallon on such motor vehicle fuel sold by him, as part of the selling price thereof, and in the case of compounds or when the tax shall have been paid on motor vehicle fuel or the ingredients entering into such motor vehicle fuel, under the provisions of this chapter or any other statute of this state, credit shall be allowed for such sum previously paid in computing the tax thereon, so that such motor vehicle fuel shall not be taxed twice.

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

Approved May 31, 1927.