

No. 123, S.]

[Published July 14, 1927.]

CHAPTER 331.

AN ACT to amend section 76.31 of the statutes relating to the calculation of license fees of insurance companies.

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

SECTION 1. Section 76.31 is hereby amended to read:

76.31 All license fees and taxes levied under any provision of law upon gross premiums *other than life insurance premiums* against any insurance company or other insurer shall be uniformly calculated on the amount of gross premiums received for direct insurance less return premiums and cancellations and returns from savings and gains on direct insurance by such company or other insurer during the preceding year in this state.

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

Approved July 13, 1927.

No. 143, S.]

[Published July 14, 1927.]

CHAPTER 332.

AN ACT to create subsection (3) of section 74.73 of the statutes, relating to the recovery of illegal taxes.

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

SECTION 1. A new subsection is added to section 74.73 of the statutes to read: (74.43) (3) If any person shall within the time provided by law have paid an occupational tax upon any personal property and by mistake of the assessing officer such person shall also have paid another tax assessed unlawfully against said property for state or municipal purposes during such period, such person may file a claim therefor and maintain an action for the recovery of all money so unlawfully levied and collected of him as provided in subsection (1) of this section, and every such claim shall be filed and every action to recover any money so paid shall be brought within six years after such payment and not thereafter.

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

Approved July 13, 1927.