

grounds for seeking review, may appoint counsel to prosecute an appeal or writ of error, and such counsel shall be paid such sum for services and expenses as the supreme court shall determine, to be certified to the county treasurer by the clerk of the supreme court.

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

Approved July 13, 1927.

No. 542, S.]

[Published July 14, 1927.

CHAPTER 343.

AN ACT to create subsection (20) of section 73.03 of the statutes, relating to the tax commission.

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

SECTION 1. A new section is added to the statutes to read: (73.03) (20) To investigate all delinquent, personal, and income taxes and surtaxes in the several counties of the state and the possibility of the collection thereof and to require taxing officials, including town treasurers, county treasurers, sheriffs, and district attorneys of their respective counties to institute proceedings, actions, and prosecutions for the collection of such delinquent taxes to the end that the amount of such delinquent taxes shall be reduced to the minimum. In carrying out the provisions of this subsection the tax commission is empowered to examine or cause to be examined by any agent, employe, or representative designated by it for that purpose, any books, papers, records, or memoranda of any corporation, copartnership, or individual, bearing upon the matter of the collection of any such delinquent taxes, and may require the attendance of the officials of any corporation, or of any other person having knowledge in the premises, and may take testimony and require proof material for their information upon any matter that they may deem of value for the purpose of enforcing the payment of such delinquent taxes. Said tax commission is further empowered to do and perform such other duties and adopt such other procedure as may be necessary to carry out the provisions of this subsection, and to direct that proceedings, actions, and prosecutions

be instituted to enforce the laws relating to the collection of such delinquent taxes of every kind and nature; to this end the legal department of the state shall, upon the request of the tax commission, conduct such actions, proceedings, or prosecutions, or assist the local town, city, village or county officials therein.

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

Approved July 13, 1927.

No. 543, S.]

[Published July 14, 1927.

CHAPTER 344.

AN ACT to amend section 195.18; to renumber section 195.54 to be subsection (1) of said section, and to amend the same as renumbered; and to create subsections (2), (3), (4) and (5) of section 195.54 of the statutes, relating to reparation for overcharges and unlawful rates charged by railroads.

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

SECTION 1. Section 195.18 of the statutes is amended to read: 195.18 *Within three years after the delivery of any shipment of property at destination, any person, firm or corporation may submit to the railroad commission, by mail or in person, any railroad or express company expense bill or receipt showing charges paid for transportation of * * * such property by freight or express for the purpose of having the same examined with respect to the correctness of weights, rates and charges indicated thereon. Upon receipt of any such expense bill or receipt the commission shall make such examination as is necessary, and if it shall be found that any such weights, rates or charges are incorrect, the commission shall order the express or railroad company in error to refund to the person, firm or corporation which submitted such expense bills or receipts, any over or excessive charges paid by such person, firm or corporation, provided, however, that the railroad commission shall not be required to audit or examine more than fifteen such expense bills or receipts from any one shipper or consignee in any one calendar month.*