

SECTION 2. A new subsection is added to section 102.09 of the statutes to read: (102.09) (4q) Benefits accruing to a minor dependent child may be awarded to the mother in the discretion of the commission. The commission may, anything in this act contained to the contrary notwithstanding, reassign the death benefit to any one or more of the dependents in accordance with their respective needs and as may be just and equitable and may order payment to a dependent subsequent in right, or not otherwise entitled, upon good cause being shown therefor.

SECTION 3. This act shall take effect upon passage and publication.

Approved June 30, 1931.

No. 765, A.]

[Published July 6, 1931.

### CHAPTER 434.

AN ACT to amend subsection (2) of section 71.095 of the statutes, relating to income tax reports of guardians.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. Subsection (2) of section 71.095 of the statutes is amended to read: (71.095) (2) Guardians shall make returns of income to the assessor of incomes of the county in which their wards reside, *only in case the ward if not under disability would have been required to file such return*, which returns shall be made at the same time as returns of persons other than corporations are made, and shall show all the income from all sources received by or for the respective wards whom they represent. The net income of a guardian shall be ascertained in the same manner as the income of other persons is ascertained and shall be subject to the same deductions for personal exemptions which the ward would have been entitled to had he made the return, provided that if any of such wards are under eighteen years of age and are the children of a person required by this chapter to file an income tax return, the personal exemption under section 71.05 (2) (c) shall be allowed to the guardian. The average taxable income of such wards under eighteen years of age so ascertained and assessed to the guardian shall be added to the average taxable income of the parent or head of a family as provided in section 71.05 (2) (d), and the taxes shall be computed on the combined average taxable income

of such wards under eighteen years of age and parent or head of a family. The tax on the combined average taxable income of parent and wards shall be credited with any taxes the guardian may have paid or is liable for on the income of any such wards so included in the combined average taxable income, and the balance of the tax on such combined average taxable income shall be paid as provided in section 71.05 (2) (d), and if any tax so credited shall not be paid by the guardian when due the parent or head of a family shall pay such tax and such parent shall have the right of reimbursement of such taxes paid as provided in section 71.095 (5). The average taxable income of any ward shall be assessed to the guardian making the report and such guardian shall pay the taxes assessed when due.

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

Approved June 30, 1931.

No. 894, A.]

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### CHAPTER 435.

AN ACT to amend subsection (2) of section 136.07, subsection (1) of section 136.08, to renumber section 136.15 to be subsection (1) of said section and to create subsection (2) of said section 136.15 of the statutes, relating to real estate brokers. *The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. Subsection (2) of section 136.07 and subsection (1) of section 136.08 of the statutes are amended to read: (136.07) (2) (a) If the licensee is a corporation, the license issued to it shall entitle the president thereof or such other officer as may be designated by such corporation, to act as a real estate broker. For each other officer who desires to act as a real estate broker in behalf of such corporation, an additional license shall be applied for and issued, the annual fee for which shall be one dollar for a real estate broker's license. No license as a real estate salesman shall be issued to any officer of a corporation nor to a member of a copartnership to whom a license was issued as a real estate broker. If the licensee is a copartnership, the license issued to it shall entitle one member thereof to act as a real estate broker, and for each other