

SECTION 1. The taxes on incomes of persons who report on a calendar year basis which under the provisions of subsection (4) of section 71.10 of the statutes became due and payable on June 1, 1931, shall not become delinquent if paid at any time prior to August 1, 1931, and the county treasurers shall not be required to pay to the state treasurer and to the local treasurers the share of such income taxes to which the state and the several cities, towns and villages within the county, respectively, are entitled until August 20, 1931. It is the purpose of this act that the time for the payment of income taxes in the year 1931 shall be extended for one month, due to the existing industrial and agricultural depression, and all provisions of the statutes shall be construed to give effect to this intent.

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

Approved June 30, 1931.

No. 409, S.]

[Published July 7, 1931.]

CHAPTER 444.

AN ACT to amend subsection (2) of section 85.05 of the statutes, relating to the registration of foreign owned motor vehicles.

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

SECTION 1. Subsection (2) of section 85.05 (as created in chapter 156, laws of 1931) is amended to read: (85.05) (2) (a) No motor vehicle, trailer or semitrailer engaged in commercial transportation over regular routes or between fixed termini, or making more than one trip into Wisconsin during any year, whether for direct or indirect hire, and no motor vehicle, trailer or semitrailer used regularly for the delivery or distribution of merchandise within this state or for interstate hauling, shall be operated on the public highways of Wisconsin, unless said motor vehicle shall have paid the full registration fee provided in section 85.01 of the statutes, and shall display Wisconsin number plates. The penalty applying to violations of section 85.01 shall apply to this subsection.

(b) *Provided, that notwithstanding the provisions of paragraph (a) of this subsection the secretary of state shall have authority*

to enter into reciprocal agreements with the responsible officers of other states, under which motor vehicles, trailers or semitrailers owned by citizens of such states and engaged in commercial transportation may be operated in this state without a Wisconsin registration, provided like privileges are accorded to vehicles owned by Wisconsin citizens in such other states, but the secretary of state shall have no authority to enter into such reciprocal agreements covering motor vehicles, trailers or semitrailers engaged in commercial transportation over regular routes or between fixed termini, or those operating for direct or indirect hire.

(c) If any of the exemptions provided for in paragraph (b) of this subsection shall be held invalid and unconstitutional by any court of competent jurisdiction, the class or classes held to be invalidly exempted shall forthwith become subject to the provisions of paragraph (a) as if no exemption had been provided for. Such declaration of invalidity as to any of the foregoing exempted classes shall not affect the validity of any other provision of this subsection, and all such provisions are hereby declared to be severable.

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

Approved June 30, 1931.

No. 414, S.]

[Published July 7, 1931.

CHAPTER 445.

AN ACT to amend paragraph (b) of subsection (2) of section 20.49 of the statutes, as created in chapter 22, laws of 1931, to remove doubts as to the constitutionality of this section, relating to the allotment of moneys received from highway funds by cities of the first class.

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

SECTION 1. Paragraph (b) of subsection (2) of section 20.49 of the statutes is amended to read: (20.49) (2) (b) From the first allotment received by each city of the first class * * * under paragraph (a) of this subsection, the city treasurer shall set aside for the respective city school funds established by law, amounts approximately the same as the amounts provided for