

be paid to any city, except to a city of the first class, or to any village or town for any school district therein for any year during which such district shall not have maintained a common school taught by a qualified teacher at a salary of not less than *sixty-five dollars per month during the school years 1933-1934 and 1934-1935 and not less than seventy-five dollars per month thereafter*, for at least eight months; unless the state superintendent shall be satisfied that such school was maintained and so taught for at least three months, and the failure to maintain and so teach it for eight months was occasioned by some extraordinary cause not arising from intention or neglect on the part of the responsible officers. Time spent by the teacher or teachers of such districts in attendance upon an institute in the county, shown by due reports to have been allowed by the district board without deduction from such teacher's wages, shall be counted as a part of such eight months. No aid shall be paid to any city of the first class for any school district or board of school directors therein for any year during which such district or board of school directors shall not have maintained common schools taught by qualified teachers at salaries of not less than one hundred twenty dollars a month for the full period during which such schools shall have been in session during such year as provided by the rules and regulations of such district or board of school directors; unless the state superintendent shall be satisfied that any failure to so maintain such schools and so teach them for such full period was occasioned by some extraordinary cause not arising from intention or neglect on the part of the responsible officers.

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

Approved June 9, 1933.

No. 60, S.]

[Published June 12, 1933.

CHAPTER 233.

AN ACT to amend subsection (2) of section 72.04 of the statutes, relating to the exemptions of husbands in the inheritance tax law.

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

SECTION 1. Subsection (2) of section 72.04 of the statutes is amended to read: (72.04) (2) Property of the clear value of

fifteen thousand dollars transferred to the widow of the decedent, *five thousand dollars transferred to the husband of the decedent*, and two thousand dollars transferred to each of the other persons described in subsection (1) of section 72.02 shall be exempt. Such exemption to the widow shall include all her statutory and other allowances. Any child of the decedent shall be entitled to credit for so much of the tax hereafter paid by the widow as applied to any property which shall thereafter be transferred by or from such widow to any such child, provided the widow does not survive said decedent to exceed six years.

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

Approved June 9, 1933.

No. 182, S.]

[Published June 12, 1933.

CHAPTER 234.

AN ACT to reenact paragraph (b) of subsection (2) of section 50.07, created by chapter 41, laws of 1927, relating to admission of patients to sanatoriums.

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

SECTION 1. Subsection (2) of section 50.07 of the statutes is made paragraph (a) of said subsection, and paragraph (b) of said subsection is created to read:

(50.07) (2) (b) Any such person who is unable to pay the actual cost of his maintenance may be admitted upon the payment of an amount ordered by the judge approving the application, if after investigation it is found that the patient truly represented his circumstances and was unable to pay more than the amount so ordered. All payments so made by, or on the behalf of the patients are to be made to the superintendent in charge of the institution in which the patient is being cared for.

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

Approved June 9, 1933.