

izing and readjusting the banking structure of such bank or banking corporation as provided in paragraph (a) and (b) of this subsection, shall be determined from time to time by the banking commissioner and shall be paid out of the assets of such bank or banking corporation upon such commissioner's certificate. Such charge shall be a preferred claim against such assets until paid.

(220.08) (3m) The deposit account in any such bank or banking corporation of any stockholder thereof shall not apply as an offset on the double liability imposed upon such stockholder under section 221.42.

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

Approved July 7, 1933.

No. 922, A.]

[Published July 8, 1933.]

### CHAPTER 363.

AN ACT to repeal subsection (5) of section 2 of chapter 29, laws of the special session of 1931-1932, to raise revenues for emergency relief purposes, to provide for their administration, and making appropriations.

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

SECTION 1. Subsection (5) of section 2 of chapter 29, laws of the special session of 1931-1932, is repealed.

SECTION 2. EMERGENCY RELIEF TAX ON INCOMES. (1) To provide revenues for relief purposes there is levied and there shall be assessed, collected, and paid, in addition to all other income taxes, an emergency tax upon the net incomes of all persons other than corporations in the calendar year 1932 or corresponding fiscal year at the following rates:

(a) On the first one thousand dollars of taxable income or any part thereof, at the rate of one per cent.

(b) On the second one thousand dollars or any part thereof, one and one-fourth per cent.

(c) On the third one thousand dollars or any part thereof, one and one-half per cent.

(d) On the fourth one thousand dollars or any part thereof, two per cent.

(e) On the fifth one thousand dollars or any part thereof, two and one-half per cent.

(f) On the sixth one thousand dollars or any part thereof, three per cent.

(g) On the seventh one thousand dollars or any part thereof, three and one-half per cent.

(h) On the eighth one thousand dollars or any part thereof, four per cent.

(i) On the ninth one thousand dollars or any part thereof, four and one-half per cent.

(j) On the tenth one thousand dollars or any part thereof, five per cent.

(k) On the eleventh one thousand dollars or any part thereof, five and one-half per cent.

(l) On the twelfth one thousand dollars or any part thereof, six per cent.

(m) On any sum of taxable income in excess of twelve thousand dollars, six per cent.

(2) The emergency tax on incomes levied in this section shall be assessed, collected, and paid in the same manner, upon the same income, subject to the same regulations, and at the same time as is provided by law for the assessment, collection and payment of the normal income tax on persons other than corporations, with the following variations:

(a) The provisions of paragraphs (a), (b) and (c) of subsection (1m) of section 71.10 and all other provisions of chapter 71 relating to the averaging of net incomes for assessment purposes shall not apply.

(b) Subsection (4) of section 71.04 allowing a deduction to persons other than corporations of certain dividends received by them shall not be applicable. The amendment of the 1932 income tax return in applying this paragraph shall not require the assessor to notify the taxpayer of such change or elimination for the purpose of certifying the initial assessment.

(c) The personal exemptions specified in subsection (2) of section 71.05 shall not apply, but in lieu thereof there shall be deducted from the tax as computed according to the rates set forth herein a personal exemption for natural persons as follows:

1. For an individual, sixteen dollars and twenty-five cents.

2. As family exemption for husband and wife or for the head of a family, twenty-six dollars and twenty-five cents. The family exemption for husband and wife may be divided between them according to their choice, as expressed in their respective returns,

but if no choice is so expressed the assessor of incomes shall divide it in such manner as to give them the full benefit of the exemption.

(d) The emergency tax herein imposed shall become due and payable on November 1, 1933, and shall become delinquent if not paid by December 1, 1933. The county treasurers shall pay to the state treasurer the emergency taxes collected by them not later than December 15, 1933.

(3) The whole amount collected from the emergency tax on incomes shall, through the same channels as other income taxes are paid, be paid into the state treasury and be used for relief purposes as provided in sections 4 to 7 of this act.

SECTION 3. EMERGENCY RELIEF TAX ON TRANSFERS OF PROPERTY. (1) In addition to the taxes imposed by chapter 72 of the statutes, an emergency tax for relief purposes is hereby imposed upon all transfers of property which are taxable under the provisions of chapter 72 and which are made subsequent to the enactment hereof and prior to July 1, 1934, which said tax shall be equal to twenty-five per cent of the excess of one hundred dollars of tax imposed by said chapter.

(2) The emergency tax upon transfers imposed in subsection (1) shall be administered, assessed, collected, and paid in the same manner, at the same time, and subject to the same regulations as is provided for the administration, assessment, collection and payment of the taxes imposed in chapter 72 of the statutes. The whole amount paid into the state treasury under the provisions of this section shall be used for relief purposes as provided in sections 5 to 7 of this act.

SECTION 4. EMERGENCY GIFT TAX. (1) An emergency tax is imposed upon transfers of property, real, personal or mixed, or any interests therein or income therefrom in trust or otherwise, to any person, association or corporation, which are made subsequent to the effective date of this act and prior to July 1, 1935, in the following cases, except as hereinafter provided:

(a) When the transfer is by gift from any person who at the date of such gift was a resident of the state.

(b) When the transfer is by gift of property within the state or within its jurisdiction and the donor was a nonresident of the state at the date of such gift.

(c) No tax shall be imposed upon the transfer of any property which is taxable under the inheritance tax law of this state, and

any tax paid upon the transfer of any property under the provisions of this section may be applied as a credit upon any inheritance tax which may be imposed under the inheritance tax law upon the same transfer, and no tax shall be imposed upon any tangible personal property of a resident donor when such property is located without this state; provided, however, such property is not without this state temporarily.

(2) (a) If the transfer is made in property, the clear market value thereof at the date of the gift shall be considered the taxable value of the gift. Where property is sold or exchanged for less than a fair consideration in money or money's worth, then the amount by which the clear market value of the property exceeded the consideration received shall, for the purposes of the tax imposed by this chapter, be deemed a gift and shall be included in computing the amount of gifts made during the year.

(b) All transfers to the same donee by the same donor within the same calendar year shall be added together and the aggregate of such transfers shall be considered as one transfer for the purposes of taxation under this chapter, and the rates of tax hereinafter prescribed shall be applied to the aggregate of such transfers made within the same calendar year.

(3) When the value of the transfers within the same calendar year shall exceed the exemption specified in subsection (6) and shall not exceed twenty-five thousand dollars the tax thereon shall be:

(a) Two per centum where the donee shall be the husband, wife, lineal issue, lineal ancestor of the donor or any child adopted by the donor as such in conformity with the laws of this state, or any child to whom such donor for not less than ten years prior to the date of such transfer stood in the mutually acknowledged relation of parent; provided, however, such relationship began at or before the child's fifteenth birthday and was continuous for said ten years thereafter, or any lineal issue of such adopted or mutually acknowledged child.

(b) Four per centum where the donee shall be the brother, sister or a descendant of a brother or sister of the donor, the wife or widow of a son or the husband of a daughter of the donor.

(c) Six per centum where the donee shall be the brother or sister of the father or mother or a descendant of the brother or sister of the father or mother of the donor.

(d) Eight per centum where the donee shall be of any other degree of collateral consanguinity than as heretofore stated, or shall be a stranger to the blood of the donor, or shall be a body politic or corporate.

(e) Where the tax at the rates specified in paragraphs (a) to (d) exceeds one hundred dollars an additional tax equal to twenty-five per cent of the excess over one hundred dollars of tax shall be collected.

(4) The rates in subsection (3) are for convenience termed the "primary rates". When the value of the gift exceeds twenty-five thousand dollars the rates of tax on such excess shall be as follows:

(a) Upon all in excess of twenty-five thousand dollars and up to fifty thousand dollars, two times the primary rates.

(b) Upon all in excess of fifty thousand dollars and up to one hundred thousand dollars, three times the primary rates.

(c) Upon all in excess of one hundred thousand dollars and up to five hundred thousand dollars, four times the primary rates.

(d) Upon all in excess of five hundred thousand dollars, five times the primary rates.

(e) No such tax, however, shall exceed fifteen per cent of the value of such gift.

(5) The following transfers are exempt from the tax imposed by this chapter:

(a) All property transferred to municipal corporations within the state for strictly county, town or municipal purposes, or to corporations of the state, organized under its law, solely for religious, humane, charitable or educational purposes, which shall use such property exclusively for the purposes of their organization within the state, and transfers to banks or trust companies as trustees in trust exclusively for public, religious, humane, charitable, educational or municipal purposes in this state shall be exempt.

(b) All property transferred to any corporation, organization, association or foundation of this state, in trust and for the direct financial benefit of any town, city, school district, village, or county of this state shall be exempt.

(6) The following personal exemptions from the tax, to be taken out of the first twenty-five thousand dollars, are hereby allowed:

(a) Property of the clear value of fifteen thousand dollars transferred to the wife of the donor, and two thousand dollars transferred to each of the other persons described in paragraph (a) of subsection (3) shall be exempt.

(b) Property of the clear value of five hundred dollars transferred to each of the persons described in paragraph (b) of subsection (3) shall be exempt.

(c) All property transferred, money, service or other thing of value, paid, furnished, or delivered by any corporation, organization or association to its employes, or to any organization of its employes, directly or indirectly, or to any person, firm or corporation for them or it, including payments as bonus, and to cover insurance, sickness and death benefits, pensions, relief activities, or to any other employes' benefit fund of any kind, and medical service to such employes and their families, shall be exempt.

(d) All reasonable amounts of property transferred, money, service or other things of value, paid, furnished or delivered by any individual to or for any member of his family when such property, money, service or other thing of value is transferred and paid or furnished for the current maintenance, support and education of such member of his family, shall be exempt. For the purposes of this subsection, any person mentioned in paragraphs (a), (b) or (c) of subsection (3) shall be considered a member of the family of the donor.

(e) Property of the clear value of two hundred fifty dollars transferred to each of the persons described in paragraph (c) of subsection (3) shall be exempt.

(f) Property of the clear value of one hundred dollars transferred to each of the persons described in paragraph (d) of subsection (3) shall be exempt.

(g) 1. Property of the clear market value not exceeding two thousand dollars transferred to any person not mentioned in paragraphs (a), (b) or (c) of subsection (3) for the education of such person and which property is actually used for such educational purposes shall be exempt in addition to the other exemption to which such person is entitled.

2. Property of the clear market value not exceeding two thousand dollars transferred to any person for the purpose of establishing such person in any business or profession and which property is actually used for such purpose shall be exempt in addition to other exemptions allowed in this section.

(h) If the transfers to a donee from the same donor within the same calendar year when added together are less in amount than the personal exemption provided in paragraphs (a), (b), (e), and (f) of this subsection, the amount by which such exemption exceeds such transfer shall be allowable as an exemption in subsequent years, but only until the amounts so allowed such donee equal the personal exemption provided in subsections (a), (b), (e) or (f) of this subsection. After such donee has been allowed the personal exemption provided in paragraphs (a), (b), (e), and (f) of this subsection (whether in one or in the aggregate in several calendar years), such donee shall be allowed annually thereafter a personal exemption equal to one-fifth the annual exemptions provided in said subsections.

(7) (a) It shall be the duty of the tax commission to supervise the administration of the tax imposed by this chapter, and in the performance of such duty the tax commission and the assessors of incomes shall possess all powers now or hereafter granted to the tax commission and the assessors of incomes in the assessment of personal property and incomes, including the power to estimate the value of transfers. The tax commission shall prescribe such forms and prepare such blanks as may be necessary to carry out the provisions of this chapter.

(b) On or before the fifteenth day of March the donor and the donee of any transfer during the preceding year made taxable by the provisions of this chapter shall report such transfer to the assessor of incomes of the assessment district in which such donor and such donee file their respective income tax returns. Such report shall be made on the forms prescribed by the tax commission together with the income tax return.

(c) The assessor of incomes of the assessment district in which the donee resides shall assess the tax due on such transfers under this chapter and the tax so assessed shall be paid to the same officer and at the same time as income taxes are paid.

(d) The whole amount of the tax collected pursuant to this section shall be paid into the treasury at the time when settlement is made for income taxes, and shall be used for relief purposes, as provided in sections 5 to 8 of this act.

(e) All provisions of the income tax law not in conflict with the provisions of this section, relating to the assessment of incomes and hearing and appeal thereon, the preparation of assessment and tax rolls, the certification of taxes due, the correction thereof, the

collection of income taxes, and the imposition of interest on delinquent income taxes, shall govern the assessment of taxes due under this chapter.

(f) The word "transfer" as used in this chapter shall be taken to include the passing of property or any interest therein, in possession or enjoyment, present or future, by grant, deed, bargain, sale or gift in the manner herein prescribed.

(g) Nothing in this section is intended or shall in any wise be construed so that the provisions hereof shall conflict, limit or modify in any respect the provisions of the inheritance tax law.

SECTION 5. DISTRIBUTION OF FUNDS TO LOCAL RELIEF AGENCIES. There shall be allotted by the industrial commission to county and local relief agencies administering relief in accordance with the provisions of section 6, not less than fifty per cent of the total local relief expenditures out of public moneys from all sources. Additional amounts may be allotted by the industrial commission to such public relief agencies where the total funds available from all sources are not adequate to provide relief in accordance with the standards prescribed in such section.

SECTION 6. ADMINISTRATION. (1) Relief shall include such money, food, housing, clothing, fuel, light, water, medicines, medical and other treatment, nursing, and such other care, service, household equipment and commodities as shall be reasonable and necessary under the circumstances. It shall also include wages paid in cash or in kind for public work provided to dependent persons where the amounts paid are determined upon the basis of actual need and where the conditions prescribed in subsection (2) of this section are observed. The food furnished shall be of a kind and quantity sufficient to provide a nourishing diet and shall include genuine dairy products. The housing provided shall be adequate for health and decency. Where there are children attending an elementary school the relief furnished may include books and other school supplies if not furnished by some other public agency.

(2) The industrial commission and the public relief agencies shall co-operate with other state and local officials who can furnish public employment to the end that those in need of relief shall be given an opportunity to work for such relief. Whenever such public employment is furnished, the conditions of labor, including rates of pay and hours, shall be reasonable. In no case shall the rate of pay be less than that usually paid for similar work in the community.



(3) Relief shall be administered in accordance with rules and regulations to be adopted by the industrial commission, to insure adequate home investigations of the needs of applicants, the keeping of proper case records, and the purchase and distribution of aid in an economical manner calculated to preserve the self-respect of the recipients.

(4) Local units of government responsible for furnishing relief shall join together for the administration of such relief, when such combination is necessary to accomplish the purposes of this section.

(5) The industrial commission may make such investigations and adopt such rules and regulations as are necessary to insure the observance of the conditions prescribed in this section, and the proper accounting and reporting of relief receipts and disbursements by public relief agencies. Such rules and regulations shall conform with the requirements of the federal government in allotting moneys appropriated by congress for relief purposes to this state.

(6) The industrial commission, when so authorized by the emergency board, shall have power to administer relief directly through such agencies other than those specified in section 5, as the commission may deem necessary.

(7) The emergency board may authorize any other state department besides the industrial commission to assume direction of any project for providing relief through work for which funds may be made available to this state by act of Congress.

(8) In all other respects, relief under this act shall be governed by chapter 49 of the statutes.

SECTION 7. APPROPRIATIONS. (1) There is appropriated from the general fund for relief purposes as specified in this section: (1) The entire receipts from the emergency taxes on incomes and inheritance imposed in sections 2 to 4 of this act, (2) any excess in the receipts from the emergency taxes imposed in chapter 29, laws of 1931-32, above the appropriations made in subsections (1) to (4) of section 2, and in section 6 of said chapter 29, laws of 1931-32, and (3) all funds made available to this state for unemployment relief by acts of Congress. The amount herein appropriated for relief purposes shall be allotted and used as provided in subsections (2) to (5) of this section.

(2) There is allotted out of the moneys appropriated in subsection (1) to the tax commission, on the effective date of this

act, as a nonlapsible appropriation, ten thousand dollars, for the performance of its duties under this act.

(3) There is allotted out of the moneys appropriated in subsection (1), to the state board of control, on January 1, 1934, two hundred thousand dollars for the state's share of the aid to dependent children paid by counties in the year 1933 pursuant to section 48.33. If the total amounts due the counties under section 48.33 shall exceed the sum herein appropriated, the amount available shall be equitably prorated.

(4) There is appropriated from the unemployment relief fund to the industrial commission, on the effective date of this act, all moneys in said fund in excess of the amount appropriated in subsection (2) and (3) or which may be allotted under subsection (5), for the following purposes:

(a) Not to exceed fifty thousand dollars for the performance of the duties of the commission under this act other than the expenses of the direct relief activities specified in subsection (6) of section 6.

(6) Not to exceed thirty thousand dollars for the payment of tuition charges for university extension courses in cases where the extension division of the university certifies that an unemployed citizen who desires such courses will profit therefrom and where the industrial commission is satisfied that such unemployed citizen cannot pay the prescribed tuition fees.

(c) Not to exceed one hundred seventy thousand dollars for loans to needy and qualified residents of the state attending or desirous of attending the university, the state teachers' colleges, Stout institute or other educational institutions of this state of like rank, in cases where the student-applicants are either unemployed or would otherwise be unable to continue their education and thus add to the number of the unemployed. Such loans shall be made only for tuition, incidental, and other fees and shall not exceed one hundred fifty dollars to any one student. Such loans shall be made by the industrial commission on the student's application endorsed by the authorities of the institution which the applicant desires to attend or is attending. The terms and other provisions of such loans shall be prescribed by the industrial commission, which shall have authority to adopt and enforce all necessary rules to carry out the intent of this paragraph. Such rules shall provide that the loans shall be distributed among the several counties as nearly as possible in proportion to their population.

(d) The balance to be used for allotments to local relief agencies as provided in section 5, or for direct relief activities as provided in subsection (6) of section 6.

(6) The emergency board may allot to any other state department such amounts as it deems advisable for work relief projects, authorized by any act of Congress.

SECTION 8. EMERGENCY BOARD CONTROL. It is the intent of the legislature that payments under this act shall be made at times and in amounts which will not embarrass the state treasury or endanger the solvency of the public depositories. To this end the appropriations made in section 7 shall become available only in such amounts as released from time to time by the emergency board.

SECTION 9. This act shall take effect upon passage and publication.

Approved July 7, 1933.

No. 87, S.]

[Published July 10, 1933.

### CHAPTER 364.

AN ACT to amend paragraph (c) of subsection (4) of section 85.01 and to create paragraph (cm) of subsection (4) of section 85.01 of the statutes, relating to registration fees for certain trucks used exclusively for farm purposes.

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

SECTION 1. Paragraph (c) of subsection (4) of section 85.01 of the statutes is amended to read: (85.01) (4) (c) For the registration of each motor truck or motor delivery wagon having a gross weight of one and one-half tons or less, a fee of ten dollars \* \* \* ; having a gross weight of more than one and one-half tons and less than two and one-quarter tons, a fee of fifteen dollars; having a gross weight of two and one-quarter tons, or more, and less than three tons, a fee of twenty dollars; having a gross weight of three tons or more and less than four tons, a fee of thirty-five dollars; having a gross weight of four tons or more and less than five tons, a fee of sixty dollars; if the gross weight is five tons, or more, a fee of sixty dollars, plus a fee of twenty-five dollars for each ton or fraction thereof in excess of five tons. The gross weight in tons shall be in every case, *except in the case of farm trucks*, arrived at by adding together the weight in pounds