

conducted by the board to determine his fitness in managing a shop. This paragraph does not apply to any person holding an unexpired shop manager's license on the effective date of this paragraph.

Approved June 3, 1943.

No. 222, S.]

[Published June 7, 1943.

CHAPTER 258.

AN ACT to amend 71.095 (7) of the statutes, relating to income taxes of estates.

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

71.095 (7) of the statutes is amended to read:

71.095 (7) Returns of income required to be made by virtue of the next preceding subsection may be dispensed with by order of the court having jurisdiction in cases where it is clearly evident to the court that no income tax is due or to become due from the trust or estate. In computing the net income of * * * a trust under will or a trust under agreement, a deduction shall be allowed for the fees and the commissions paid to the trustees, * * * and for the ordinary and necessary expenses of administering the trust * * *.

Approved June 4, 1943.

No. 284, S.]

[Published June 7, 1943.

CHAPTER 259.

AN ACT to repeal and recreate 60.18 (19) and to create 60.29 (36) and 62.135 of the statutes, relating to a board of police and fire commissioners and a firemen's pension fund in towns located in counties having a population of 500,000 or more.

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

SECTION 1. 60.18 (19) of the statutes is repealed and recreated to read:

60.18 (19) POLICE AND FIRE COMMISSION. (a) To authorize the town board of any town in counties having a population of 500,000 or more to establish a board of police and fire

commissioners, consisting of 5 citizens as provided for cities under section 62.13 and with the same powers and privileges; or upon petition of the electors of any such town as provided for cities pursuant to section 10.43, which shall be applicable to towns as defined herein for such specific purposes only, or upon a vote of the electors thereunder, the town board shall establish a board of police and fire commissioners consisting of 5 citizens as provided for cities of the second and third class under section 62.13 with the same powers and privileges; the members of such boards shall be appointed by the town board for terms of 1, 2, 3, 4 and 5 years respectively, provided, however, that upon the expiration of said original terms, the terms of each commissioner shall be 5 years. The members shall have been residents of the town for at least 2 years prior to appointment and shall receive no salary.

(b) In carrying out the provisions of this subsection, the following words used in section 62.13 shall have the following meanings:

1. "City" means "town".
2. "Council" means "town board".
3. "Mayor" means "chairman of the town".
4. "Comptroller" means "town clerk".
5. "City treasurer" means "town treasurer".

(c) The full-time members of the police or fire department who have been in continuous full-time service in such department for 5 years or more at the time a board of police and fire commissioners is duly appointed under the provisions of this subsection shall automatically and without examination become members of such department and shall be entitled to pension benefits in accordance with the provisions of section 62.135 for all prior full-time service rendered, subject only to removal for causes provided by law.

(d) Until duly authorized as provided by section 62.13 (6) (b), any board of police and fire commissioners duly appointed under the provisions of this subsection shall have none of the powers provided in section 62.13 (6) (a).

SECTION 2. 60.29 (36) of the statutes is created to read:
 60.29 (36) POLICE AND FIRE DEPARTMENTS. When a board of police and fire commissioners is duly appointed pursuant to section 60.18 (19), to proceed by ordinance or resolution

to establish a police department and a fire department or either of them, to provide for the housing and equipment thereof, to designate the members thereof, including rank, duties, number and compensation and to regulate such departments except as otherwise provided by statute.

SECTION 3. 62.135 of the statutes is created to read:

62.135 SOURCES OF PENSION FUND. When duly authorized to establish a board of police and fire commissioners, pursuant to section 62.18 (19), the town board has proceeded pursuant to section 60.29 (36) to establish a fire department, the town board may establish a firemen's pension fund, in which event the provisions of section 62.13 (10) applicable to cities of the second and third class shall be applicable and governing except as herein otherwise provided. All amounts in any firemen's pension fund of such town shall become part of such fund. When the amount of the firemen's pension fund shall be \$50,000, only the income therefrom with the other revenues of such fund shall be available for the payment of pensions. In carrying out the provisions of this section:

- (1) "City" means "town".
- (2) "Council" means "town board".
- (3) "Mayor" means "chairman of the town".
- (4) "Comptroller" means "town clerk".
- (5) "City treasurer" means "town treasurer".

Approved June 4, 1943.

No. 329, S.]

[Published June 7, 1943.

CHAPTER 260.

AN ACT to amend 72.04 (1) of the statutes, relating to exemptions from inheritance tax.

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

72.04 (1) of the statutes is amended to read:

72.04 (1) All property transferred to municipal corporations within the state for strictly county, town or municipal purposes, or to corporations of this state organized under its laws, solely for religious, humane, charitable or educational purposes, which shall use the property so transferred exclusively for the purposes