No. 140, S.]

[Published February 26, 1943.

CHAPTER 3.

AN ACT to create 20.21 (10) of the statutes, relating to money received by the state from the United States for educational purposes, and making an appropriation.

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

20.21 (10) of the statutes is created to read:

20.21 (10) All moneys received by the state since January 1, 1943, from the United States pursuant to any act of Congress or pursuant to federal authority for educational purposes over which the state superintendent has jurisdiction shall be paid within one week after receipt into the general fund and are appropriated therefrom to the state superintendent for the purposes for which the money was received.

Approved February 26, 1943.

No. 32, Λ .]

[Published February 26, 1943.

CHAPTER 4.

AN ACT to amend 74.037 of the statutes, relating to the extension of time for payment of taxes.

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

74.037 of the statutes is amended to read:

74.037 (1) The governing body of any city, village or town may by a two-thirds vote of the members-elect authorize the treasurer to extend the time for the payment of the taxes on real estate for the year 1942 up to and including July 31, 1943, of such classes of taxpayers and upon such conditions as it shall determine. Taxpayers desiring to take advantage of any such extension shall file an affidavit in duplicate showing need with the treasurer to establish their right to such extension and the treasurer shall, by entering in red ink on the tax roll opposite the name of such party extend the time for the payment of such taxes without penalty up to and including July 31, 1943. All such taxes which shall not have been paid prior to the date in 1943, when local treasurers are required to settle with the county