

of any bond issue authorized hereunder shall be sold at any specific time. The county board may by resolution instruct the county treasurer to sell such bonds from time to time as in the opinion of said treasurer the necessity for funds arises.

(4) In the event any bonds previously issued under this section shall remain outstanding at the time of issue of additional bonds hereunder, then the amount of such outstanding bonds shall be deducted from the aggregate face amount of all such tax certificates owned by such county in determining the maximum amount of additional bonds which may be issued hereunder.

(5) The provisions of this section confer additional power and authority to issue bonds as provided herein and shall be so construed notwithstanding any other provisions of this chapter.

Approved July 1, 1943.

No. 157, S.]

[Published July 3, 1943.

CHAPTER 432.

AN ACT to create 20.09 (6) and 73.03 (14) (d) of the statutes, relating to the installation of a uniform system of cost accounting by the state department of taxation for county highway departments and making an appropriation.

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

SECTION 1. 20.09 (6) of the statutes is created to read:

20.09 (6) ADMINISTRATION OF SECTION 73.03 (14) (d). On July 1, 1943, \$2,000 as a nonlapsible appropriation for the administration of section 73.03 (14) (d).

SECTION 2. 73.03 (14) (d) of the statutes is created to read:

73.03 (14) (d) To devise a system of cost accounting as nearly uniform as possible for all county highway departments. The cost thereof not to exceed \$2,000 shall be paid from the appropriation made by section 20.49 (9) upon certification of the department of taxation to the state highway commission.

Approved July 1, 1943.