

No. 141, S.]

[Published May 11, 1945.]

CHAPTER 125.

AN ACT to create 71.05 (1n) of the statutes, relating to exemption from taxation of income earned by employe pension trusts. *The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

71.05 (1n) of the statutes is created to read:

71.05 (1n) (a) A trust created by any employer as a part of a stock bonus, pension or profit-sharing plan for the exclusive benefit of some or all of his employes, to which contributions are made by such employer, or employes or both, for the purpose of distributing to such employes the earnings and principal of the fund accumulated by the trust, or investing said funds in various forms of insurance or annuity contracts for the benefits of participants, in accordance with such plan, shall not be taxable under this chapter, but any amount actually distributed or made available to any distributee shall be taxable to him in the year in which so distributed or made available to the extent that it exceeds the amount paid in by him; provided however that this exemption shall not apply if the employer's contribution under such plan is not deductible under this chapter.

(b) This subsection shall be applicable to the calendar year 1944, or the corresponding fiscal year, and each such year thereafter.

Approved May 9, 1945.

No. 153, S.]

[Published May 11, 1945.]

CHAPTER 126.

AN ACT to amend section 6 of subchapter 9 of chapter 184, laws of 1874, as amended by chapter 324, laws of 1882, and by chapter 182, laws of 1889; section 7 of subchapter 9 of chapter 184, laws of 1874, as amended by chapter 324, laws of 1882; and section 8 of subchapter 9 of chapter 184, laws of 1874, as amended by chapter 144, laws of 1875, relating to bridges in the city of Milwaukee.

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

SECTION 1. Section 6 of subchapter 9 of chapter 184, laws of 1874 as amended by chapter 324, laws of 1882, and by chapter

182, laws of 1889; section 7 of subchapter 9 of chapter 184, laws of 1874 as amended by chapter 324, laws of 1882; and section 8 of subchapter 9 of chapter 184, laws of 1874 as amended by chapter 144, laws of 1875 are amended to read:

(Chapter 184, Laws of 1874) (Subchapter 9) Section 6. Draw, * * * swing or movable bridges, with openings sufficient for the passage of vessels, shall be maintained and supported at the expense of the city, at the following places in said city, to-wit: Across the Milwaukee River.

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From * * * North Water Street, in the 3rd Ward, to South Ferry Street, in the 5th Ward;

From North Broadway, in the 3rd Ward, to * * * East Pittsburgh Avenue, in the 5th Ward.

Across the Menomonee River and canals.

From * * * North Plankinton Avenue, in the 4th Ward, to * * * South Second Street, in the * * * 5th Ward;

On * * * North and South Sixth Street, in the 4th and 5th * * * Wards;

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On North Muskego * * * Avenue, in the 4th and 5th Wards.

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SECTION 7. Stationary or fixed bridges shall also be maintained at the expense of the city, across the Milwaukee River, * * * on North Humboldt Avenue, in the 1st and 6th Wards, and on East North * * * Avenue * * * in the 1st, * * * 6th, 13th and 18th Wards; * * * and across the

Kinnickinnic River, at the intersection of * * * *South First Street and West Lincoln Avenue* * * *.

SECTION 8. The Common Council of said city shall have the power to construct swinging *or movable*, or stationary *or fixed*, bridges across any of the rivers or canals in the city, in addition to those mentioned and provided for in *Section 6 and 7* of this Chapter, *and to alter, change, reconstruct or remodel any bridges in said city not specifically designated in this act as draw, swing or movable bridges to stationary or fixed bridges, or as stationary or fixed bridges to draw, swing or movable bridges*, whenever in * * * *its judgment public convenience may require the same; provided that draw, swing or movable bridges* * * * shall be so constructed, *altered, changed, reconstructed or remodeled* as not unnecessarily to impede the navigation of the river or canal over which the same may be constructed, *altered, changed, reconstructed or remodeled; and that stationary or fixed bridges shall be so constructed, altered, changed, reconstructed or remodeled so as not unnecessarily to impede tug and barge navigation of the river or canal; and provided, further, that the act, resolution or ordinance for the construction of any such bridge, shall require for its passage or adoption a vote of two-thirds of all the members-elect of the common council, and shall have no force or validity without such two-thirds vote.*

SECTION 2. All acts or parts of acts, including the provisions of the charter of the city of Milwaukee which are contrary to the provisions of this act are repealed.

Approved May 9, 1945.

No. 214, S.]

[Published May 11, 1945.

CHAPTER 127.

AN ACT to create 85.94 of the statutes, relating to the recovery by civil action of license fees, ton mile taxes, interest and penalties accruing to the state by reason of the operation of motor vehicles upon the public highways.

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

85.94 of the statutes is created to read:

85.94 CIVIL ACTIONS BY COMMISSIONER. In addition to all existing remedies afforded by civil and criminal law, the com-