

cluded as taxable income of the year to which the income reduction applies. Such rebate must be reported to the department of taxation by the taxpayer on or before the fifteenth day of the third month following the close of the income year in which the rebate was received. An assessment of additional income taxes based upon such rebate may be made by the department of taxation without interest within 2 years from the date on which the rebate was reported by the taxpayer, notwithstanding the limitations of section 71.115 or other applicable statutes. Any federal income tax or excess profits tax paid upon the income resulting from the rebate shall be allowed as a deduction from income of the year following the year to which the renegotiation or other adjustment is applicable, subject however to the limitations provided by sections 71.03 (4a) and 71.04 (6a) as to the total amount of federal income tax or excess profits tax deductible, and a refund without interest may be made by reason of such deduction notwithstanding the limitations of sections 71.115 (2) and (6) and 71.17 (3).

Approved May 14, 1947.

No. 107, S.]

[Published May 16, 1947.

CHAPTER 105.

AN ACT to appropriate a certain sum to the joint interim committee on revision of public welfare laws, to the general secretary of interim committees, and to the bureau of purchases for expenditures incurred in connection with interim studies.

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

SECTION 1. There is appropriated to the members of the interim committee created by joint resolution No. 79, 1945, to study revision of public welfare laws, (there being no appropriation for such committee provided by law) for expenses advanced, hotel bills, meals and mileage, the following amounts: G. W. Büchen, \$401.70; Harold A. Lytie, \$36.95; Charles H. Sykes, \$261.70; and Alfred R. Ludvigsen, \$88.28.

SECTION 2. There is appropriated to Irene Jennings, \$492.26, for services rendered and for expenses for hotels and meals

incurred in the performance of her duties as general secretary of interim committees, the appropriation made by chapter 414, laws of 1945 being insufficient to pay all of the expenditures incurred in performing the duties prescribed by said chapter.

SECTION 3. There is appropriated to the bureau of purchases, \$31.10, for supplies furnished the general secretary of interim committees, the appropriation made by chapter 414, laws of 1945 being insufficient to pay all of the expenditures incurred in performing the duties prescribed by said chapter.

Approved May 14, 1947.

No. 108, S.]

[Published May 16, 1947.

CHAPTER 106.

AN ACT to amend 20.01 (1) (g) of the statutes, relating to the weekly transportation expense of legislative members.

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

20.01 (1) (g) of the statutes is amended to read:

20.01 (1) (g) All members of the legislature shall be entitled, in addition to the mileage allowed in paragraph (b), to an allowance for transportation expenses incurred in going to and returning from the state capitol once every week during each regular legislative session, at the rate of 3 cents per mile for each mile traveled in going to and returning from the state capitol on the most usual route. * * * *Such allowances shall be paid monthly upon presentation to the secretary of state of a verified written statement of the number of weekly trips the claimant made to his home during the preceding month.*

Approved May 14, 1947.