

shall so certify to the secretary of state, who shall audit and the state treasurer shall pay the same.

SECTION 5. 318.03 (3) of the statutes is created to read:

318.03 (3) UNCLAIMED LEGACIES AND SHARES; ES-CHEAT. Except as provided in section 331.42, if any share of intestate property including property distributable as intestate property under subsection (2) shall not be claimed by the heir within 120 days after the entry of final judgment by the county court, or within such time as shall be designated in said final judgment, the executor or administrator shall convert the same into money and pay it to the state treasurer for the state school fund, and it shall be a part of said fund until and unless refunded as prescribed by subsection (4).

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CHAPTER 321.

AN ACT to amend 78.14 (2) of the statutes, relating to time of filing claims for refund of tax on motor fuel.

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

78.14 (2) of the statutes is amended to read:

78.14 (2) (a) Any person who uses motor fuel, upon which has been paid the tax required to be paid under this chapter, for the purpose of operating or propelling stationary gas engines, tractors used for agricultural purposes, motor boats or airplanes, or who shall purchase or use any motor fuel for cleaning or dyeing or for any commercial use or purpose other than operating a motor vehicle upon the public highways of this state, shall be reimbursed and repaid the amount of the tax so paid upon making and filing a duly certified claim, witnessed by 2 witnesses or acknowledged before a notary public, with the department, upon forms prescribed and furnished by it. *The department shall distribute forms in sufficient quantities to each county clerk in the state.*

(b) Such claim must be filed within * * * 6 months after the purchase of the motor fuel, or the claim will not be allowed.

(c) The wholesaler or jobber shall, upon request, furnish each

purchaser with the original invoice or bill stamped to indicate that it is an original, showing the quantity of motor fuel purchased, the date thereof, and the purchaser shall send such invoice to the department when making claim for refund. The claim shall state whether or not the applicant owns an automobile or truck or any other motor driven machinery or appliance which uses motor fuel; the total number of gallons of motor fuel purchased; the number of gallons of such fuel purchased on which refund is claimed; a detailed statement of the uses of such fuel on which refund is claimed, describing the machinery, equipment or appliance in which used, giving the serial or manufacturer's number of the motor and the approximate number of gallons used in each; or if such fuel were not used in any such machinery, equipment or appliance, then a description of the purposes for which the fuel was used with the approximate number of gallons used for each such purpose; a statement whether or not deduction has been made for motor fuel used in applicant's automobile or truck; and such other information as the department may deem necessary. The penalty provided in this chapter for presenting a false or fraudulent statement shall be printed in full on the form of statement.

(d) On the filing of such claim, accompanied by the paid invoice, the department shall determine the amount of refund due. The department may make such investigation of the correctness of the facts stated in such claim as it deems necessary. When the department has approved such claim, it shall pay the claimant the reimbursement herein provided, out of the moneys collected under the provisions of chapter 78 to be used for carrying out the provisions of this section. No refund shall be claimed by or allowed to any person on account of any motor fuel carried from this state in the ordinary fuel tank of a motor vehicle.

Approved June 24, 1947.