

secretary of state of such other state that such officials have the authority to collect the taxes sought to be collected by such action shall be conclusive proof of that authority.

(2) The attorney general is empowered to bring action in the courts of other states to collect taxes legally due the state.

(3) The term "taxes" as herein employed shall include:

(a) Any and all tax assessments lawfully made whether they be based upon a return or other disclosure of the taxpayer, upon the information and belief of the taxing authority, or otherwise.

(b) Any and all penalties lawfully imposed pursuant to a taxing statute.

(c) Interest charges lawfully added to the tax liability which constitutes the subject of the action.

Approved July 11, 1947.

No. 180, S.]

[Published July 16, 1947.

CHAPTER 410.

AN ACT to amend 48.11 and 48.12 (1) and to create 48.12 (4) of the statutes, relating to detention of juveniles.

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

SECTION 1. 48.11 and 48.12 (1) of the statutes are amended to read:

48.11 When any child under 16 years of age is taken into custody with or without warrant, charged with the violation of any law of this state, or the violation of any county, town, city or village ordinance, such child shall, instead of being taken before a justice of the peace or police magistrate, be taken directly before the juvenile court or if the court is not in session the child shall be placed in a juvenile detention facility provided by the county as required under section 48.12 (2) or given into the custody of the juvenile probation officer or such other person as may be designated by the juvenile court until the child can be brought before such court; and in any such case the court may proceed to hear and dispose of the case in the same manner as if the child had been brought before the court upon petition as provided in section 48.06; but in any case a petition shall be filed and the court shall require notice

to be given and investigation to be made and may adjourn the hearing from time to time for this purpose.

48.12 (1) No child under 18 years of age shall be placed in or committed by the juvenile court to *or held in custody pursuant to law by any sheriff or police officer in*, any prison, jail, lockup, police station or in any other place where such child can come into communication with any adult convicted of crime or under arrest and charged with crime; provided, that a child * * * 14 years of age or older, whose habits or conduct are such as to constitute a menace to other children, may, by *written order of the juvenile court, reciting the reasons therefor*, be detained in a jail or other place of detention for adults, but in a room or ward entirely separate and apart from adults confined therein, *but no such order shall be made until the state department of public welfare shall have filed with the clerk of the juvenile court its approval of such place of detention.*

SECTION 2. 48.12 (4) of the statutes is created to read:

48.12 (4) It shall be the duty of the state department of public welfare to assist counties in establishing detention facilities required for compliance with this section.

Approved July 10, 1947.

No. 308, S.]

[Published July 16, 1947.

CHAPTER 411.

AN ACT to repeal 186.21 (5), 215.311; to amend 14.71 (1), 220.01, 220.025 (1), 220.03, 220.035 (1) and (2); to repeal and recreate 20.53, 220.02; to create 20.535, 186.015, 215.30, 215.302, 215.304, 215.312 (2) (e), 220.023, 220.035 (2m) and 220.037 of the statutes, providing for a commissioner of banks, a commissioner of saving and loan associations, a supervisor of credit unions and a credit union review board, abolishing the banking commission, transferring files and personnel, making an appropriation, and providing penalties.

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

SECTION 1. 14.71 (1) of the statutes is amended to read:

14.71 (1) Except as expressly provided by law, the governor, secretary of state, state treasurer, attorney-general, state super-