

No. 595, S.]

[Published August 4, 1947.]

**CHAPTER 472.**

AN ACT to amend various provisions of the statutes, for the purpose of reconciling them with chapter 9, laws of 1947, which transfers certain duties from the secretary of state to the state department of budget and accounts.

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

SECTION 1. 14.04 (1) (first sentence) is amended to read:

14.04 (1) (first sentence) The secretary of state, treasurer and attorney-general shall each furnish a bond to the state, at the time he takes and subscribes his oath of office, conditioned for the faithful discharge of the duties of his office, and his duties as a member of the board of commissioners of the public lands, and in the investment of the funds arising therefrom \* \* \*.

SECTION 2. 14.25 (first sentence) is amended to read:

14.25 (first sentence) The secretary of state may appoint, in writing, an assistant secretary of state who may perform and execute any of the duties of the secretary of state, except as commissioner of the public lands \* \* \*.

SECTION 3. 14.405 is amended to read:

14.405 STATE SUIT TAX; NOTICE OF DEFAULT. If the \* \* \* *director of budget and accounts* does not receive from the clerk of the circuit court the statement relative to suit tax required by section 59.39 (11) together with a receipt for the sum required by law to be paid on the actions so entered during the preceding quarter, on or before the first day of the next succeeding month, he shall forthwith notify the judge of the circuit court of the county of the failure to transmit such statement or receipt or both; and such judge shall thereupon notify the clerk to show cause why he should not be removed from office in the manner provided by law.

SECTION 4. 14.53 (2) and (9) are amended to read:

14.53 (2) Prosecute, at the request of the governor, secretary of state, *director of budget and accounts* or treasurer, any official bond or any contract in which the state is interested, deposited with either of them, upon a breach thereof, and prosecute or defend for the state all actions, civil or criminal,

relating to any matter connected with either of their departments.

(9) Keep a detailed statement of all fees, including his fees as commissioner of public lands, received by him during the preceding year, and file such statement with the \* \* \* *director of budget and accounts* on or before the thirtieth day of June in each year.

SECTION 5. 14.58 is amended to read:

14.58 FISCAL YEAR. The fiscal year of the state commences on the first day of July in each year and closes on the thirtieth day of June next succeeding. All books and accounts of the \* \* \* *director of budget and accounts* and of the state treasurer shall be kept, and all their duties shall be performed with reference to the beginning and ending of the fiscal year. All officers and persons required to render annual accounts to the \* \* \* *director of budget and accounts* and treasurer shall close such accounts on the thirtieth day of June in each year, and shall render such accounts as soon thereafter as may be practicable, and the fiscal year of all departments, boards and bodies connected with the state government in any manner shall commence and close on the same dates as the fiscal year of the state. A fiscal year ending in an even-numbered calendar year may be designated as an even-numbered fiscal year, and a fiscal year ending in an odd-numbered calendar year may be designated as an odd-numbered fiscal year.

SECTION 6. 14.63 is amended to read:

14.63 STATE AID RECIPIENTS' ACCOUNTING. Every association, society, institute or other organization, that receives aid in any form through appropriations from the state shall make report to the \* \* \* *director of budget and accounts* on or before the first day of September in each year. Such annual report shall contain a detailed statement of all receipts and expenditures of such association, society, institute or organization for each year ending June thirtieth and such portions as are of special importance may be published in the biennial report of the \* \* \* *director of budget and accounts*.

SECTION 7. 15.22 (10) (b) and (c), as created by chapter 300, laws of 1947, are amended by substituting "director of budget and accounts" for "secretary of state".

SECTION 8. 15.51, as renumbered by chapter 9, laws of 1947, is amended to read:

15.51 The director created by section \* \* \* 15.50 shall be appointed by the governor for an indeterminate term. He shall be paid a salary at an annual rate \* \* \* as fixed by the governor. The governor shall fill any vacancy created in the office of director and may remove such director at pleasure at any time.

SECTION 9. 25.06 is amended to read:

25.06 CERTIFICATES OF INDEBTEDNESS. If the application shall be approved by said commissioners they shall forthwith cause certificates of indebtedness to be prepared in proper form and transmitted to the municipality submitting the same. Every such certificate shall be executed and signed for a school district by its director, for a town by its chairman, for a village by its president, for a city by its mayor, for a board of education by its president, and for a county by the chairman of its board, shall be countersigned by the clerk of the municipality executing the same, returned to the commissioners, and deposited with the secretary of state, who *shall thereupon certify that fact to the director of budget and accounts, and he shall thereupon draw his warrant upon the state treasurer for the amount of such loan, payable to the treasurer of the municipality making the loan or as he may direct; and said certificate of indebtedness shall then be conclusive evidence of the validity of such indebtedness and that all the requirements of law concerning the application for the making and acceptance of such loan have been complied with.*

SECTION 10. 25.08 (1) is amended to read:

25.08 (1) The secretary of state, *upon information certified to him by the director of budget and accounts,* shall furnish annually to the county clerk of each county in which any such special charge for principal or interest, is due or will become due in the next succeeding 12 months, a statement showing in detail the amounts due or to become due as aforesaid from the county and from any town, village or city therein:

SECTION 11. 25.09 (2) (b), as amended by chapter 178, laws of 1947, is amended to read:

25.09 (2) (b) When such joint school district is composed of territory located in 2 or more counties the state superintendent shall transmit to the \* \* \* *director of budget and accounts* on or before September 20 in every year a copy of the statements so certified by him to the county clerks of counties wherein such joint school district lies. The secretary of state, *upon*

information certified to him by the director of budget and accounts, shall in every year furnish to the county clerk of each county in which lies any joint school district or part of a joint school district from which any such payment is to become due the total amount to be levied in his county upon such joint school district, at the same time that he certifies to that officer the state tax.

SECTION 12. 35.53 (last sentence) is amended to read:

35.53 (last sentence) Every such bill or account shall be deposited after careful examination thereof by the director of purchases in the office of the \* \* \* *director of budget and accounts*, together with a statement of any errors he may have discovered therein and a copy of the document or job for which the bill was rendered.

SECTION 13. 35.67 is amended to read:

35.67 CONDENSED STATEMENT OF STATE'S FISCAL CONDITION. The state treasurer shall make, in addition to his biennial report, at the close of each odd-numbered fiscal year, a condensed statement of the financial condition of the state, and submit the same to the \* \* \* *director of budget and accounts*, who shall carefully compare the same with his own accounts and attest the same as correct, if it be so found upon such examination, and thereupon \* \* \* *the director* shall cause said statement to be published in the official state paper and another newspaper, to be designated by him, published within the state and representing a different political party from that represented by the official state paper.

SECTION 14. 46.106 (2), (3), (5) and (6), as revised by chapter 263, laws of 1947, are amended to read:

46.106 (2) On July 1 in each year the department shall prepare a statement of the amounts due from the several counties to the state for the maintenance, care and treatment of inmates at public charge in state and county charitable, curative, reformatory and penal institutions for the preceding fiscal year and shall give the name of every inmate in each state institution whose support is partly chargeable to some county, and the name of every inmate in each county institution whose support is wholly chargeable in the first instance to the state and partly chargeable over to some county; and the legal settlement of each inmate, the number of weeks for which support is charged, the amount due the county for mainte-

nance, and the amount due to the state from the county, itemized as to board, clothing, dental, burial, surgical and transfer. The department shall file such statement with the \* \* \* *director of budget and accounts*, and mail a duplicate to the clerk of each county charged. Thereupon the \* \* \* *director* shall charge to the several counties the amounts so due, which amounts shall be certified by the *secretary of state*, upon information certified to him by the *director*, and levied, collected and paid into the state treasury as a special charge, at the same time as the state taxes. The amount so paid into the state treasury on account of care of patients in county hospitals shall be apportioned and paid to the counties to which it is due, from time to time, in the proportion that the total collections from all counties for the care of such patients bear to the total charges against all counties for such care. The \* \* \* *director of budget and accounts* shall make the first apportionment and payment on April 1, in each year, covering collections to and including March 22. The collections made after March 22 and through August 20 shall be apportioned and paid on September 1 following, and the final payment shall be made on December 1.

(3) On July 1 in each year the officer in charge of each county charitable, curative, reformatory and penal institution shall prepare a statement of the amount due from the state to the county for the maintenance, care and treatment of inmates at public charge on forms supplied by the department. Such statement shall cover the preceding fiscal year and shall give the name of each inmate whose support is partly or wholly chargeable to the state; and his legal settlement, the number of weeks for which support is charged and the amount due to the county from the state, itemized as to board, clothing, dental, burial, surgical and transfer. Said statement shall be verified by the officer making it and certified by the trustees of the institution to the department, and a duplicate thereof shall be forwarded to the county clerk. The department shall credit the county with the amount due the county for any recovery of maintenance and shall certify said statement to the \* \* \* *director of budget and accounts*, who shall pay the aggregate amount found due each county as provided in subsection (2).

(5) The order of the department shall be subject to review as provided in chapter 227. Upon entry of final judgment the department shall make the proper charge or credit or both and certify the same to the \* \* \* *director of budget and accounts*.

(6) Any error in the accounts between the state and a county for the support of any inmate in any such institution, or in the amount certified to a county as due and to be assessed upon it on account of such support, when certified by the department, shall be corrected by the \* \* \* *director of budget and accounts* by a proper charge or credit or both on the next state tax.

SECTION 15. 50.11 (2), (3), (5) and (6) are amended to read:

50.11 (2) On July 1, in each year the state board of health shall prepare a statement of the amounts due from the several counties to the state, pursuant to law, for the maintenance, care and treatment of patients at public charge in state or county tuberculosis sanatoria. Such statements shall cover the preceding fiscal year and shall specify the name of every patient in each state institution whose support is partly chargeable to some county, and the name of every patient in each county institution whose support is wholly chargeable in the first instance to the state and partly chargeable over to some county; and shall further specify, with respect to each patient, his legal settlement, the number of weeks for which support is charged, the amount due the county for any recovery of maintenance, and the amount due to the state from such county, itemized as to board, clothing, dental, burial, surgical and transfer. The president and secretary of the board shall certify the statement, file it with the \* \* \* *director of budget and accounts* and mail a duplicate to the clerk of each county charged; and thereupon the \* \* \* *director of budget and accounts* shall charge to the several counties the amounts so due, which shall be certified by the secretary of state, upon information certified to him by the director of budget and accounts, and levied, collected and paid into the state treasury as a special charge, with the state taxes, and the amounts so paid into the state treasury on account of care of patients in county sanatoria shall be apportioned and paid to the respective counties to which it is due from time to time in the proportion that the total collections from all counties for the care of such patients shall bear to the total charges against all counties for such care. The \* \* \* *director of budget and accounts* shall make the first such apportionment and payment on April 1 in each year, covering collections to and including March 22. The col-

lections made after March 22 and through August 20 shall be apportioned and paid on September 1 following, and the final payment shall be made on December 1.

(3) On July 1 in each year the superintendent or other officer in charge of each county sanatorium shall prepare a statement of the amount due from the state to the county in which such institution is located, pursuant to law, for the maintenance, care and treatment therein of patients at public charge, on forms supplied by the state board of health. Such statement shall cover the preceding fiscal year and shall specify the name of each patient whose support is partly chargeable to the state, or wholly chargeable in the first instance to the state and partly chargeable over to some other county; and shall further specify, with respect to each patient, his legal settlement, the number of weeks for which support is charged, and the amount due to the county from the state, itemized as to board, clothing, dental, burial, surgical and transfer. The statement shall be verified by affidavit by the officer making it and certified by the trustees of the institution to the state board of health, for examination and approval, and a duplicate thereof shall be forwarded by the board to the county clerk of the county involved. The board shall give proper credit of the amount due the county for any recovery of maintenance and, when approved, the president and secretary of the board shall certify said statement to the \* \* \* *director of budget and accounts*, who shall pay the aggregate amount found due the county on March 22 next, except as otherwise provided in section 50.11 (2).

(5) Such order shall be subject to review in the manner provided in chapter 227. Upon rendition of final judgment the agency shall make the proper charge or credit and certify the same to the \* \* \* *director of budget and accounts*.

(6) If any error has been or shall be committed in the accounts between the state and any county in making charges for the support of any patient in any state or county sanatorium, or in the amount certified to any county as due and to be assessed upon it on account of such support, and such error shall be certified by the state board of health, the \* \* \* *director of budget and accounts* shall correct such error by a proper charge or credit on the state tax next accruing.

SECTION 16. 59.175 is amended by substituting "section

15.15 (7)" for "subsection (16) of section 14.30"; and by substituting "director of budget and accounts" for "secretary of state" wherever those words occur.

SECTION 17. 59.39 (11) is amended to read:

59.39 (11) Quarterly, on the first day of January, April, July and October, or within 5 days thereafter, pay to the treasurer of his county for the use of the state the state tax of \$1 required by law to be paid to him on every civil action which has been entered in the circuit court of his county during the 3 months ending on the last day of the month immediately preceding, and take duplicate receipts from the county treasurer for the sums so paid; and within 10 days thereafter forward to the \* \* \* *director of budget and accounts* one of said receipts, with a statement on oath of the number of such actions entered in said court during said 3 months.

SECTION 18. 70.57 (1) (4th sentence) and (3) are amended to read:

70.57 (1) (4th sentence) The list so prepared shall be certified by the commissioner of taxation as the assessment of the several counties of the state made by the department, and be delivered to the \* \* \* *director of budget and accounts*.

(3) The department shall have authority to direct that the fees for the attendance of witnesses and officers and other expenses for evidence shall be paid by the county making complaint to the department which is determined adversely to such county, as justice may require, and when such costs and fees are so directed to be paid by any county the amount thereof shall be certified to the \* \* \* *director of budget and accounts*, and in turn certified by him to the secretary of state, and by the latter apportioned to such county with the state taxes and be levied and collected upon the property of said county with said state taxes.

SECTION 19. 70.60 is amended to read:

70.60 APPORTIONMENT OF STATE TAX. The \* \* \* *director of budget and accounts* shall compute the state tax chargeable against each county basing such computation upon the valuation of the taxable property of the county as determined by the department of taxation pursuant to section 70.57. On or before the fourth Monday of October in each year \* \* \* *the secretary of state, upon information which the director of budget and accounts shall timely furnish*, shall certify to the county



clerk of each county the amount of the taxes apportioned to and levied upon his county, and all special charges which he is required by law to make in any year to any such county to be collected with the state tax. He shall then charge to each county the whole amount of such taxes and charges, and the same shall be paid into the state treasury as provided by law.

SECTION 20. 70.64 (12) (second sentence) is amended to read:

70.64 (12) (second sentence) A duplicate of such statement shall be filed in the office of the \* \* \* *director of budget and accounts*.

SECTION 21. 70.82 is amended to read:

70.82 REVIEW OF CLAIMS; PAYMENT. The statements and vouchers mentioned in section 70.81 shall be promptly transmitted by the assessor of incomes to the department of taxation, which shall have authority to review the same and determine the number of days to be allowed. After such review and determination and after procuring any needed corrections therein said department shall indorse their approval of such statements and file the same and such vouchers in the office of the \* \* \* *director of budget and accounts*. Such claims shall thereupon be audited by the \* \* \* *director of budget and accounts* and paid out of the state treasury in like manner that other claims against the state are audited and paid. The amount so paid shall constitute an indebtedness of the district in which such reassessment was made to the state of Wisconsin, and such indebtedness with interest thereon at 6 per cent per annum shall be a special charge upon such district to be certified to and collected from such district in the then next levy and certification of state taxes and special charges, in like manner that other indebtedness of cities, towns and villages to the state are certified and collected.

SECTION 22. 73.03 (6) is amended to read:

73.03 (6) In its discretion to inspect and examine or cause an inspection and examination of the records of any town, city, village or county officer whenever such officer shall have failed or neglected to return properly the information as required by \* \* \* *subsection (5)* \* \* \*, within the time set by the department of taxation. Upon the completion of such inspection and examination the department of taxation shall transmit to the clerk of the town, city, village or county a statement of the

expenses incurred by the department of taxation to secure the necessary information. Duplicates of such statements shall be filed in the office of the \* \* \* *director of budget and accounts* and state treasurer. Within 60 days after the receipt of the above statement, the same shall be audited, as other claims of towns, cities, villages and counties are audited, and shall be paid into the state treasury, in default of which the same shall become a special charge against such town, city, village or county and be included in the next apportionment or certification of state taxes and charges, and collected with interest at the rate of 10 per cent per annum from the date such statements were certified by the department, as other special charges are certified and collected.

SECTION 23. 73.07 (2) (last 2 sentences) are amended to read:

73.07 (2) (last 2 sentences) The rent of such office and the cost of such equipment and supplies, if procured by the department of taxation, shall in the first instance, be paid out of the state treasury as other claims against the state are audited and paid, and the department of taxation shall certify to the \* \* \* *director of budget and accounts* the part of such amount chargeable against each county and these amounts shall be included \* \* \* in the next apportionment and certification of state taxes and charges and collected from such county or counties as other special charges are certified and collected. In case any county which is a part of an income or property assessment district provided for in section 73.05 shall have, at the request of the department of taxation or assessor of incomes or supervisor of assessments, provided such district with furniture, fixtures, office equipment or office supplies, and any other county in the district shall fail or refuse to pay its proper proportion thereof the amount shall be paid by the department of taxation and certified to the \* \* \* *director of budget and accounts* to be certified \* \* \* as a special charge against such county in the manner provided in the preceding sentence of this section.

SECTION 24. 74.27 is amended to read:

74.27 PENALTIES UPON COUNTIES. When any county shall fail, neglect or refuse to pay to the state treasurer the whole or any part of the state tax lawfully apportioned to and levied upon such county at the time and in the manner required by law such county shall pay to the state treasurer, in addition

to the amount so due and unpaid on such tax, interest at the rate of 10 per centum per annum from the time such tax was due and payable, until the same, together with such interest thereon, shall be fully paid. The \* \* \* *director of budget and accounts* shall annually, at the time he is by law directed to apportion the state tax, add to the amount charged to each county respectively all amounts which may be due the state and unpaid from such county on any former tax, together with interest thereon at the rate aforesaid up to the first day of January following such apportionment; and the amount so found shall be the amount of the state tax to be paid by such county for the year, and shall be certified, levied, collected and paid into the state treasury as provided by law; and any money in the state treasury or which may come therein at any time prior to the payment of such delinquent tax by such county, on account of any appropriation made to such county by the legislature or otherwise, except money belonging to the school fund income, shall be retained by the state treasurer, and he shall apply the same, or such part thereof as may be necessary, to fully pay such delinquent tax, with interest thereon.

SECTION 25. 76.29 (1) is amended by substituting "director of budget and accounts" for "secretary of state", wherever those words occur, and 76.29 (2) is amended to read:

76.29 (2) If the state is compelled to refund the whole or any part of the tax received from any such company, and a part of such tax has been distributed to municipalities under the provisions of sections 76.28 and 76.29, such municipalities shall repay to the state the proper proportion of such tax so received by them, and the secretary of state, *upon information certified to him by the director of budget and accounts*, shall certify the amounts to be repaid to the state to the county clerks of the counties in which such municipalities are located for levy and collection from said municipalities as other state taxes are levied and collected.

SECTION 26. 76.42 (1) (last sentence) is amended to read:

76.42 (1) (last sentence) After the taxes have been levied as herein prescribed, the commission shall thereupon certify the tax roll to the state treasurer and file a duplicate thereof with the \* \* \* *director of budget and accounts*.

SECTION 27. 142.08 (2), (3) and (4) are amended to read:

142.08 (2) The board of regents of the university shall file

a verified monthly report with the \* \* \* *director of budget and accounts*, containing an itemized statement of the account against each such patient, naming the county. The \* \* \* *director of budget and accounts* shall audit the same and issue a warrant against the state treasurer for the proper amount. The state treasurer shall thereupon transfer such amount from the general fund to the appropriation provided in paragraph (a) of subsection (10) of section 20.41.

(3) On or before October first in each year the board of regents shall file with the \* \* \* *director of budget and accounts* a statement setting forth in detail the account of each certified patient during the fiscal year ended on June thirtieth next preceding.

(4) The secretary of state, *upon information certified to him by the director of budget and accounts*, shall thereupon certify to each county one-half the amount paid by the state for each such patient from that county certified to the Wisconsin orthopedic hospital for children, less half the amount which has previously been deposited in the general fund by the bureau for handicapped children of the state department of public instruction, from amounts received for the care of such children in such hospital; and one-half the amount paid by the state for each patient certified to the Wisconsin general hospital within the quota for the county, and the full amount paid by the state for each such patient certified in excess of the quota for that county to the Wisconsin general hospital, these amounts to be certified, levied and collected with the general state taxes; provided, that the amount to be certified and levied shall be certified and levied according to the provisions of this subsection.

SECTION 28. 196.855 is amended to read:

196.855 ASSESSMENT OF COSTS AGAINST MUNICIPALITIES. Expenses incurred by the commission in making any appraisal or investigation of public utility property under the provisions of chapter 197 shall be charged directly to the municipality making the application. The ascertainment of such expense, and the rendering and review of bills therefor shall be governed by the provisions of section 196.85 in so far as applicable. If any such bill is not paid within the time required by section 196.85, the same shall bear interest at the rate of 6 per cent per annum and the amount thereof shall be certified to the \* \* \* *director of budget and accounts and*

*shall be levied and collected as a special charge in the same manner as a state tax.*

SECTION 29. 267.08 (2) is amended to read:

267.08 (2) When the state or a division thereof is the garnishee \* \* \* *the procedure shall be as prescribed by section 267.22 or section 304.215.*

SECTION 30. 267.22 (2) (a), (4) and (5) (a) are amended to read:

267.22 (2) (a) The garnishee summons and complaint shall be served upon the garnishee by delivering a copy thereof to *the director of budget and accounts (if the state is garnishee); otherwise to its secretary or clerk.* Service on the judgment debtor shall be made in the manner and within the time provided by section 267.06 for service upon a defendant.

(4) Within 20 days after such service upon him, the *said director or the secretary or clerk of the garnishee shall answer the complaint by delivering or mailing to the court his certificate of the amount owed by the garnishee to the judgment debtor for wages and salary at the time of such service; and his answer as to the amount owing shall be conclusive in the garnishment action.*

(5) (a) The regular checks or vouchers for the salary or wages of the judgment debtor shall issue and continue to issue in due course as though no garnishment action were pending, but they shall be delivered to the court until the court notifies the \* \* \* *said director or the secretary or clerk of the garnishee that the garnishment action has been dismissed or the judgment therein satisfied.*

SECTION 31. 289.535 (2) is amended to read:

289.535 (2) As used in this section, municipality includes city, village, county, town, school district and any quasi municipal corporation. When the state or any municipality is indebted to any contractor, the owner of a judgment against him may attach such debt by filing a certified copy of his judgment in the manner and subject to the conditions and limitations provided by this section. If the debt is owed by the state upon a contract for public improvements, the certified copy shall be filed with the officer, board, department or commission having jurisdiction over the work. Otherwise the copy shall be filed with the \* \* \* *director of budget and accounts.* If the debt is owed by a municipality, the copy shall be filed with the

municipal clerk or corresponding officer. The judgment creditor shall promptly notify the judgment debtor of such filing, within the time and in the manner provided by section 267.06 for service upon the defendant.

SECTION 32. 304.21 (2) and (4) are amended to read:

304.21 (2) The garnishee summons may be served upon the \* \* \* *director of budget and accounts* or upon the clerk or corresponding officer of the political subdivision from which such compensation is due.

(4) A certified copy of the judgment in the garnishee action, and an affidavit that no appeal from the judgment is pending, filed with the \* \* \* *director of budget and accounts* or such clerk or corresponding officer, entitle the judgment creditor (if the garnishee judgment is in his favor) to a warrant on the proper treasury for payment of the amount so certified as owing to the debtor (less personal exemptions) for salary or wages or so much thereof as will satisfy the judgment; and the payment shall be conclusive upon him, and a discharge to that extent of the public liability.

Approved July 30, 1947.

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[Published August 4, 1947.

### CHAPTER 473.

AN ACT to create 20.77 (11) of the statutes, relating to the extension of certain appropriations otherwise lapsing June 30, 1947.

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

20.77 (11) of the statutes is created to read:

20.77 (11) The appropriations made by sections 20.036 (7) (c), 20.04 (6), 20.12 (4), 20.14 (2), 20.16 (1) (c) and (d), 20.17 (4), 20.21 (9c), 20.34 (3), 20.38 (5), 20.41 (1) (d) and (2) (b), 20.43 (5c) and 20.63 (2) of the statutes for the fiscal year beginning July 1, 1946, shall, notwithstanding the provisions of subsection (8), continue to be available for 1946-1947 expenditures until June 30, 1948.

Approved July 30, 1947.