Section 16. 73.08 (5) is amended to read:

73.08 (5) Income tax returns and records pertaining thereto filed 10 years or more ago by corporations which have forfeited their charter or license, have been dissolved, or have withdrawn from the state, except the returns of corporations which have been dissolved in the process of a reorganization in which no gain or loss was recognized under section * * * 71.03.

Section 17. 180.32 (8) is amended to read:

180.32 (8) Such corporation shall be governed by chapter 180, and unless express reference is made in this section, or unless expressly designated therein, no other law shall apply to such corporation. Every such corporation is hereby declared to be a charitable and benevolent corporation, and its property, real, personal and mixed, its income, and property transferred to it, shall be exempt from taxation as provided in sections 70.11, * * * 71.01 (3), 72.04, and 72.75, and its employes shall be excluded from the provisions of chapter 108 as provided in section 108.02.

Approved August 21, 1947.

No. 609, S.]

[Published August 28, 1947.

CHAPTER 601.

AN ACT to reconcile conflicts, renumber for better location, correct references, correct errors, supply omissions, clarify language, and repeal obsolete and invalid provisions in the statutes, mostly in or caused by various acts of the 1947 session of the legislature.

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

Section 1. 5.05 (5) (b), as amended by chapter 115, laws of 1947, is amended by inserting the word "city," after the word "village," in the first sentence.

Section 2. 20.09 (6) is repealed.

SECTION 2a. 20.35 (2), as created by chapter 291, laws of 1947, is renumbered 20.35 (6) and is reenacted.

SECTION 2b. 41.42 (3) (first 2 sentences), as amended by chapter 368, laws of 1947, are amended to read:

41.42 (3) (first 2 sentences) The * * * county normal school board of any * * * county normal school may enter into a contract with any school, for a period of not more than 5 years, whereby pupils selected from such district may be selected to serve as a demonstration department for the practical demonstration of methods of teaching and the instruction of the students enrolled in the county normal school. Such school or department shall be placed under the instructional direction of the county normal school faculty and housed and maintained in the county normal school building.

Section 3. 44.02 (4), as renumbered by chapter 131, laws of 1947, is repealed; and 44.02 (5), as repealed and recreated by chapter 56, laws of 1947, is amended to read:

44.02 (5) To keep its main library and museum rooms open at all reasonable hours on business days for the reception of the citizens of this state who may wish to visit the same, without fee; except that the society may collect a fee for admission to historic sites or buildings acquired by the society elsewhere in the state, or for admission to defray the costs of special exhibits in its headquarters building or buildings of documents, objects or other materials not part of the society's regular collections but brought in on loans from other sources for such special exhibitions.

Section 4. 66.527 (3) (a), as amended by chapter 223, laws of 1947, is amended by striking out the word "to" in the clause, "and to use the same in whole or in part".

Section 5. 67.05 (2) (b) is amended to read:

67.05 (2) (b) The electors of a city * * * may adopt the initial resolution prescribed by subsection (1) in the manner provided by section 10.43 * * *.

Section 6. The amendment made to 76.28 (3) by chapter 237, laws of 1947, is not repealed by chapter 488 (Bill 102-S). Both amendments stand. The purpose of this enactment is to repel any implication that the later act repealed the earlier one.

Section 7. The last sentence of 80.20 is amended to read:

80.20 (last sentence) If such highway be on a line between 2 towns or between a town and a city or village they shall make a duplicate of their decision with a copy of the warrant and * * * appeal annexed, which shall be filed with the town clerk of the other town or of the city or village as the case may be.

Section 8. 82.216, created by chapter 149, laws of 1947, is

renumbered 85.216 and 85.216 (3), as so renumbered, is amended by substituting "section" for "act" wherever that word occurs.

SECTION 9. 192.55 (2) is amended to read:

192.55 (2) Every railroad corporation which shall violate section 192.12 * * * shall forfeit \$25 for each offense.

Section 10. 198.22 (11) is amended to read:

198.22 (11) The directors shall annually employ the * * * department of state audit pursuant to section 15.22 (10) or a certified public accountant to make an annual examination and report of the accounts and transactions of the district and of all contracts entered into by the district and make such recommendations and suggestions as to it or him seem proper and required for the efficient, economical and advantageous management and operation of the district.

Section 11. 366.14 is amended by adding at the end thereof the following: "The compensation of jurors and of constables and witnesses at such inquest shall be the same as is allowed for like services in justice court."

Approved August 21, 1947.

No. 610, S.]

[Published August 28, 1947.

CHAPTER 602.

AN ACT to repeal and amend various provisions of the statutes relating to the charge for care of patients in certain county and state institutions, for the purpose of reconciling conflicts between chapter 268, chapter 485 (Bill 19-S), and chapter 508 (Bill 55-A), laws of 1947.

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

Section 1. 46.11 (2), as amended by chapter 508 (Bill 55-A), laws of 1947, is amended to read:

46.11 (2) The * * * department may designate in the removal order * * * a person to make * * * the transfer. The person * * * designated shall receive no * * * compensation, but shall be paid his * * * necessary traveling expenses and those of the * * * inmate and of any necessary assistant, to be adjusted by the * * * department and charged to the current expense fund of the institution from which * * * the removal