No. 62, S.]

[Published June 2, 1949.

CHAPTER 190.

AN ACT to amend 72.75 (1) (introductory paragraph) of the statutes, continuing indefinitely the gift tax which otherwise expires in 1949.

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

72.75 (1) (introductory paragraph) of the statutes is amended to read:

72.75 (1) (introductory paragraph) To provide revenue for the rehabilitation of returning veterans of World War II, construction and improvements at state institutions and other state property, and post-war public works projects to relieve post-war unemployment, an emergency tax is imposed upon transfers of property, real, personal or mixed, or any interests therein or income therefrom, in trust or otherwise, to any person, association or corporation, which are made subsequent to July 9, 1933, * * * in the following cases, except as hereinafter provided.

Approved May 28, 1949.