

real or personal, is held in the joint names of two or more persons, or as tenants by the entirety, or is deposited in banks or other institutions or depositaries in the joint names of two or more persons and payable to either or the survivor, upon the death of one of such persons the right of the surviving tenant by the entirety, joint tenant or joint tenants, person or persons, to the immediate ownership or possession and enjoyment of such property shall be deemed a transfer of one-half or other proper fraction thereof taxable under the provisions of this chapter in the same manner as though the property to which such transfer relates belonged to the tenants by the entirety, joint tenants or joint depositors as tenants in common, and had been bequeathed or devised to the surviving tenant by the entirety, joint tenant or joint tenants, person or persons, by such deceased tenant by the entirety, joint tenant or joint depositor, by will.

SECTION 2. This act shall take effect upon passage and publication.

Approved May 31, 1917.

No. 577, A.]

[Published June 4, 1917.

CHAPTER 323

AN ACT to amend subsection 5 of section 1548, of the statutes, relating to excise and sale of intoxicating liquors.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Subsection 5 of section 1548 of the statutes is amended to read: (Section 1548) 5. From and after June 30, 1905, anything contained in any city charter to the contrary notwithstanding, no such license shall be granted to any person or persons for the sale of any such liquors in any building, booth or other place for which a license is not in force on the thirtieth day of June, 1905, within a distance of three hundred feet of any public or permanently established parochial school grounds, said distance to be measured upon the streets from the boundaries of the school grounds. Whenever after January 1, 1908, a list of all the parents and lawful guardians of the children enrolled as pupils of any public school or permanently established parochial school, together with a remonstrance in writing, signed and acknowledged before a notary public by a majority of such parents and lawful guardians, is filed with the city, village or town clerk, as the case may be, describing certain premises for which a license had previously been issued

within three hundred feet of the grounds of said public or parochial school (the distance to be measured as aforesaid) and demanding that no license be granted for the sale of intoxicating liquors on such premises, no such license shall thereafter be granted to any person for the sale of such liquors on such premises. *From and after July 1, 1917, no such license shall be granted to any person or persons for the sale of any such liquors on any island in the Mississippi river.*

SECTION 2. This act shall take effect upon passage and publication.

Approved May 31, 1917.

No. 636, A.]

[Published June 4, 1917.

CHAPTER 324

AN ACT to repeal chapter 387 of the laws of 1907; to amend subsections (3) and (7) of section 20.77 of the statutes, section 561dn of the statutes, the first paragraph, and the first paragraph of subsection (1), subsections (2), (3), (4), (5), (6), (7), (8), (9) and (10), the first paragraph and paragraph (a) of subsection (11), subsections (12), (15) and (16), the first paragraph and paragraph (a) of subsection (17), subsections (18), (20), (23) and (24), and the first paragraph and paragraph (c) of subsection (26), of section 20.17 of the statutes; and to create subsection (27) of section 20.17 of the statutes; relating to the board of control, and making appropriations.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Chapter 387 of the laws of 1907 is repealed.

SECTION 2. Subsections (3) and (7) of section 20.77 of the statutes, are amended to read: (20.77) (3) Any unexpended balance of moneys allotted from any appropriation for administration * * * or operation, * * * and not needed for the payment of outstanding claims, shall be available generally for the purposes of the appropriation from which the allotment is made * * *; and any unexpended balance of moneys allotted from any appropriation for repairs and maintenance, or for permanent property and improvements, shall be available for no other purpose than that specified in such allotment. Any appropriation in the following or substantially similar language: "There is appropriated on July 1, ---, -----dollars to (department, board or commission), for (purpose or object)", shall be available until used unless specifically repealed; but no appropriation for operation shall be used for