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law, except actions wherein the title to
land, personally shall come in question

[illegible]

that the respondents' detention in the manner and subject to the conditions herein provided shall be without delay. Said county court and the judges thereof shall have the power of interdiction, authority, powers and rights given by law to the police justices of said county, and shall have the power of the peace of said county, together with the power to issue writs of habeas corpus, to charge the jury upon their charges or otherwise, and to grant or refuse bail, and to grant or refuse court under this act, except as hereinafter provided, and to do all things as far as practicable by the laws now in force in this county, and the laws of this state. All criminal warrants issued by justices of the peace of said county, and all warrants issued under chapter 195 of the statutes of this state, shall be null and void, and before the county court of said county at Hudson; and when said warrants are presented to said county court, the court and the judge thereof shall have the power to hear and determine the proceedings thereon, and to hear and determine the same in the same manner as if the same were originally issued by the judge of said county court, and to do all things before said county court or the judge thereof.

(No. 19. A.) Published March 31, 1947.
CHAPTER 23. LAWS OF 1947:
AN ACT
To amend 78.13 (3) of the statutes, relat-
ing to secrecy of motor fuel tax
information, and to amend 78.13 (4)
of the statutes, relating to the
people of the state of Wisconsin
represented in senate and assembly
and to amend 78.13 (3) of the statutes
relating to read:
78.13 (3) Any information obtained by
the department as a result of the re-
ports, investigations, examinations or
audits made, shall be confidential, except when
required to be disclosed in a court of
law. Any information so required to be
disclosed shall be deemed confidential,
and any such information shall be deemed
guilty of a misdemeanor, and upon con-
viction thereof shall be fined not more
than \$500 for each offense; provided
that the provisions of this section shall
not be construed to mean that such in-
formation or evidence is privileged when
it is required to be disclosed in a court
thereof in any proceeding to collect

the motor fuel tax or any prosecution for violation of and of the provisions of the chapter, and provided that the gallonage reported by and both the amount assessed against and the amount paid by any wholesaler, jobber or any other dealer in motor fuel for the tax taken shall be and remain recorded open to the inspection of the public and may be published by the department.

Approved Mar. 28, 1947.

(No. 33 A.) Published Mar. 31, 1947
CHAPTER 25. LAWS OF 1947
AN ACT
 To amend 85.08 (d) (e) and (e) of the statutes, relating to the issuance of

The people of the state of Wisconsin represented in senate and assembly do hereby enact and give full force and effect to the following:

§ 58.08 (d) and (e) of the statutes are amended to read:

§ 58.08 (d) "To any person as an operator who is habitual drunkard or who is addicted to the use of narcotic drugs, unless at the time of the application he has been legally declared insane, has been institutionalized, or he has been institutionalized, unless he exhibits the certificate of the superintendent that he has recovered of his insanity and is competent to be released from the institution and, in his opinion, is competent to drive a

motor vehicle, and then only in the discretion of the commissioner.

(e) To any person who has been adjudged mentally ill or mentally deficient unless at the time of his adjudication he has been judicially declared restored to competency or exhibits the certificate of the superintendent that he has recovered or has been released from a hospital for the mentally ill or mentally deficient absolutely or conditionally on temporary discharge and that in his opinion he is competent to drive a motor vehicle," and then only in the discretion of the commissioner.

Approved Mar. 28, 1947.

spect to income of the calendar year 1947 and subsequent years and under the following conditions:

1. Such person's receipts for the income year may not exceed \$3,500.
2. Such person must report on the calendar year basis.
3. Such person must report on the cash basis.
4. The cash basis would clearly reflect such person's taxable income were the optional method of reporting not elected.
5. Inventories would not be a material factor in the determination of such person's taxable income were the optional method of reporting not elected.

(b) The election herein provided may

BE made annually by the filing of a return on the optional tax basis at the time any other return is required to be filed. Married persons living together as husband and wife, whose combined gross receipts do not exceed \$3,500 may, and are encouraged to, file a joint return. If a joint return is filed, a separate return on the optional tax basis must then be filed under the traditional tax basis. The election of such basis was not allowable by reason of the conditions enumerated in paragraph (a), any person having made such election may not thereafter file a return on the optional tax basis or the net income basis, may not subsequently file a return for the same year on a different basis.

This subsection shall include only the items of income enumerated in sections 611 through 615 of the 1995 (3) and not exempted under section 71.05. Except for the amounts shall be deducted for the cost of goods or property sold or otherwise disposed of, or any expenses incurred or losses sustained in the conduct of any profession, occupation or business, or in the operation, rental or disposition of property from which the gross receipts are derived.

(d) The optional tax specified in paragraph (a) shall be computed on the following table:

TAX TABLE

Exemption Status Is						
Husband and Wife Plus						
(6)	(7)	(8)	(9)	(10)	(11)	
One Dependent	Two Dependents	Three Dependents	Four Dependents	Five Dependents	Six or More Dependents	
0	\$	0	\$	0	\$	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0

[illegible]

1.70	0	0	0	0	0	0	0	0	0
1.70	0	0	0	0	0	0	0	0	0
4.45	45								
5.80	1.80								
7.15	3.15								
8.55	4.55								
9.90	5.90	1.90	0	0	0	0	0	0	0
1.25	7.25	3.25	0	0	0	0	0	0	0
2.65	8.65	4.65	.65	0	0	0	0	0	0
4.00	10.00	6.00	2.00	0	0	0	0	0	0
5.35	11.35	7.35	3.35	0	0	0	0	0	0
6.75	12.75	8.75	4.75	.95	0	0	0	0	0
8.20	14.20	10.20	6.20	2.20	0	0	0	0	0

children under the age of 18 years shall be determined by columns (6) to (11), inclusive, of the optional tax table.

(g) All the provisions of chapter 71