

decedent's residence in favor of residents of this state \* \* \*, provided, that this section shall not apply unless a tax is imposed on the transfer of said property by the laws of the state, territory or district of residence.

SECTION 2. 72.04 (8) of the statutes is repealed and recreated to read:

72.04 (8) Whenever part of an estate is within and part without the state, there shall be deducted for tax purposes only a proportion of the debts, expenses of burial and of administration, equal to the proportion which the property within the state bears to the entire estate, and any beneficiary shall be entitled only to a proportion of his Wisconsin exemption equal to the proportion which his interest in the property within the state bears to his entire interest in such estate.

Approved June 7, 1945.

No. 237, S.]

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### CHAPTER 281.

AN ACT to amend 118.66 of the statutes, relating to the time within which drawee bank may dishonor checks.

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

118.66 of the statutes is amended to read:

118.66 The drawee bank named in a check presented to it by mail or through a clearing house association, or through a settlement with another bank or banks, or for deposit in an account in the drawee's bank is allowed until the end of the next business day following the day of presentation to decide whether or not it will pay the check. Any check dishonored on said next business day may be protested or notice of dishonor or notice of protest may be given or deposited in the post office on the said next business day. \* \* \*

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