have the power of a magistrate and be entitled to an immediate hearing or admission to bail, and if such hearing cannot then be had, be released from custody upon his giving a bond or undertaking, executed by a fidelity or surety company authorized to do business in this state, for his bail in the form provided by section five hundred and sixty-eight of the code of criminal procedure, such bond or undertaking to be in an amount not exceeding one hundred dollars, except as herein provided where the charge is a violation of subdivision three of section three hundred and eight of this article, for his appearance to answer for such violation at such time and place as shall then be indicated, in giving his personal undertaking to appear to answer any such violation at such time and place as shall then be indicated, secured by the deposit of a sum of money equal to the amount of such bond or undertaking or in lieu thereof, in case the person taken into custody is the owner of a motor cycle, or, in case such person taken into custody is not the owner, by leaving the motor cycle as security for such appearance, with consent herein provided, to be given at the time by the owner who must be present, with such officer; or in case such person is taken into custody upon a charge of a violation of any of the provisions of this article other than on a charge of violating any of the provisions of subdivision three of section three hundred and eight and such officer is not accessible, be forthwith released from custody on giving his name and address to the person making the arrest and depositing with such arresting officer the sum of one hundred dollars, or in lieu thereof, in case the person taken into custody is the owner, by leaving the motor cycle, or, in case such person taken into custody is not the owner, by leaving the motor cycle as security with consent of the owner herein provided, to be given at the time by the owner who must be present; provided that, in any such case, the officer making the arrest shall forthwith report such deposit of sum or motor cycle deposited and notify such person to appear before the most accessible magistrate describing him, and specifying the place and hour of such bond or undertaking shall not be given or deposit made by the owner or other person taken into custody the provisions of law in reference to bail, in case of a misdemeanor, shall apply, where the charge is a violation of subdivision three of section three hundred and eight of this article, the provisions of the code of criminal procedure in reference to bail in cases of a misdemeanor shall apply exclusively.

§ 10. Holding defendant to answer where magistrate has not jurisdiction to try offender; admitting to bail. In case the magistrate before whom any person shall be taken charged with the violation of any provision of this article, shall not have jurisdiction to try such defendant, but shall hold the defendant to answer as provided by section two hundred and eight of the code of criminal procedure he shall admit such defendant to bail upon his giving a surety company's bond or undertaking to appear to answer for such violation at such time and place as shall then be indicated, or upon his giving a written undertaking in the form provided in section five hundred and sixty-eight of the code of criminal procedure in a sum not exceeding one hundred dollars, except that in a case where the defendant is charged with a violation of any of the provisions of subdivision three of section three hundred and eight of this article, the provision of the code of criminal procedure shall have force to bail in cases of a misdemeanor shall apply exclusively.

§ 11. Disposition and return of bail. Such bail shall be disposed of and dealt as herein provided shall be held by the officer accepting the same or the clerk of the court. Upon the person who has been taken into custody and who has given or bail for his appearance surrendering himself for trial and upon the conclusion of such trial the court shall issue to the defendant an order upon the magistrate or clerk of the court or other officer authorized to accept bail to return or deliver back said security or bail as was given.

§ 12. A conviction of violation of any provision of this article shall not be a bar to a prosecution for an assault or for a homicide committed by any person in operating a motor cycle.

§ 13. Disposition of registration fees, fines and penalties, reports of criminal actions or proceedings. 1. The tax commission shall deposit all registration fees collected under this article in a responsible bank or banks to the credit of the comptroller on account of the motor vehicle law. Every such bank, banking house or trust company shall execute and file in the office of the comptroller an undertaking to the state, in the sum, and with such sureties, as are required and approved by the comptroller for the safe keeping and prompt payment on the demand thereof of all such moneys held by or on deposit in such bank, banking house or trust company, with interest thereon on daily balances at such rate as the comptroller may fix. Every such undertaking shall have endorsed thereon or attached thereto the approval of the attorney-general as to its form. The comptroller shall on the first day of each month make a certified return to the state treasurer of all registration fees received by him under this article during the preceding calendar month, stating from what county received and by whom and when paid.

2. The comptroller shall on or before the tenth day of each month pay to the state treasurer seventy-five per centum of the balance due to his credit in such bank, banking house or trust company, on account of registration fees collected under this article, at the close of business on the last day of the preceding month; and from the money so deposited shall pay to the treasurer of the state twenty-five per centum of the registration fees collected from residents of such county during the preceding calendar month. In the city of New York such payment shall be through the chamberlain of such city on account of all counties included therein.

3. All moneys paid into the state treasury under this article shall be appropriated and used for the maintenance and improvement of highways within the state, under direction of the state commission of highways. All moneys paid to a county under this article shall be used exclusively for the maintenance and repair of state and county highways within the county and be subject to the draft of the state commission of highways.

All moneys paid to a city wholly containing within its boundaries more counties shall be available for the ordinary expenses of such city unless otherwise specially provided by law.

4. On the first day of each month or within ten days thereafter all fines, penalties or forfeitures collected for violations of any of the provisions of this article or of any act in relation to the use of the public highways by motor cycles now in force or hereafter enacted, under the authority of any court, judge, magistrate or other judicial officer having jurisdiction in the premises, shall be paid over by such court, judge, magistrate or other judicial officer to the treasurer of the state, with a statement accompanying the same, setting forth the action or proceeding in which such moneys were collected, the name and residence of the defendant, the nature of the offense, and the fine, penalty, sentence or judgment imposed. On the first day of each month or within ten days thereafter, every judge, magistrate or clerk of a court having jurisdiction of the violation of any of the provisions of this article, shall make and forward to the treasurer of the state, a verified report of all criminal actions or proceedings instituted or tried before him or it during the preceding calendar month for violation of any of the provisions of this article, or of any statute or local ordinance, rule or regulation, which report shall set forth the name and address of the defendants, the nature of the offense and the fine or penalties collected or imposed by such court, judge, magistrate or judicial officer, which report shall be open to inspection during reasonable business hours to any citizen of the state. On or before the first day of February of each year, the treasurer shall transmit to each branch of the legislature a statement showing the amount of receipts under this article during the preceding fiscal year paid into the state treasury.

§ 18. This act shall take effect July first, nineteen hundred and twenty-one.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 595.

AN ACT to amend the military law, in relation to the naval militia, and in relation to armories.

Became a law May 6, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Sections fifty-one, fifty-six and fifty-seven of chapter forty-one of the laws of nineteen hundred and nine, as amended by chapter thirty-six of the laws of nineteen hundred and twenty-one, constituting chapter thirty-six of the consolidated laws, as added by chapter five hundred and sixty-five of the laws of nineteen hundred and sixteen, are hereby further amended to read as follows:

§ 51. Organization and command. (1) The naval militia shall constitute a force and be organized as prescribed by the laws of the navy and army.

(2) Officers and men of the naval militia shall be commanded by the senior line officer thereof in active service.

§ 56. Civilian cooks. The governor may authorize the employment of cooks by troops on duty when such orders or called upon to aid of the civil authority, when such troops do not receive cooked rations, and such cooks shall receive one compensation for the service the pay of petty officers, second-class, while thus employed, paid in the manner that the officers and enlisted men with whom they are serving are paid. The number of cooks that may thus be employed shall not exceed two to a division or company. For the headquarters of a brigade and of a battalion the governor may prescribe the number of cooks that may be employed. All civilian cooks shall be subject while thus employed, to the military law, the articles of war and the regulations as if they were regularly enlisted men of the naval militia.

§ 57. Retirement of commissioned officers. Any commissioned officer of the naval militia who shall be retired upon his own application, or who shall be placed on the retired list of the grade next higher to that held by him in active service, provided he shall have been an officer in the United States navy or the navy of the state.

§ 2. Section sixty-one of such chapter, as added by chapter one hundred and twenty-seven of the laws of nineteen hundred and seventeen, is hereby amended to read as follows:

§ 61. Enlistment, transfer and discharge. The qualifications for enlistment and re-enlistment in the naval militia, the term and form of oath to be taken and the manner and form of transfer and discharge of enlisted men shall conform to the requirements of federal law relating to the naval militia now in force or hereafter to be enacted.

§ 3. Section one hundred and eighty-eight of such chapter, as amended by chapter four hundred and seventy-five of the laws of nineteen hundred and sixteen, is hereby further amended to read as follows:

§ 188. Laborers. To provide for the proper care and cleanliness of armories, arsenals and military property, and for the performance of the duties prescribed by this section, laborers may be appointed by the officer in charge and control of an armory or arsenal under the laws of the navy, approved by the commanding officer of the brigade, or the commanding general of the national guard, or the commanding officer of the naval militia as the case may be, to the number hereinafter specified.

Such laborers shall be of three classes, to wit:

(a) Technical laborers for the care of motor vehicles and artillery and signal instruments.

(b) Expert laborers for the care of other military and naval property requiring special skill and knowledge.

(c) Laborers for the care of floor surface, horses and other property and equipment not otherwise specified.

The number of such laborers shall not exceed the following:

(a) For an armory or arsenal, one laborer; also one laborer for each twenty thousand square feet of floor space or fraction thereof in excess of twenty thousand. Boiler and engine rooms, unused cellar rooms and employees' quarters shall not be included in computing floor space. The number of square feet of floor space in an armory or arsenal shall be certified by the officer in charge of such purpose by the armory board when the armory or arsenal is located within the city of New York; otherwise by the approving officer or commission. Such certificate, when approved by the commanding general of the national guard or the commanding officer of the naval militia, as the case may be, shall designate the officer in charge and control of such building and apportion the quarters of each organization and regulate the military use and the care of the entrances, drill floors, basements and storage spaces of such building.

§ 6. Section sixty-two of such chapter, as added by chapter one hundred and seventy-one of the laws of nineteen hundred and seventeen, is hereby repealed.

§ 7. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 596.

AN ACT to amend the tax law, in relation to deductions allowed from gross income.

Became a law May 6, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivision two of section three hundred and fifty-nine of chapter sixty-two of the laws of nineteen hundred and twenty-one, constituting the tax law in relation to taxation, constituting chapter sixty in the consolidated laws, as added by chapter six hundred and twenty-seven of the laws of nineteen hundred and twenty-one, is hereby amended to read as follows:

§ 359-a. Deductions allowed from gross income. (2) The usual military salary of any officer or enlisted man of the naval militia, shall be computed by the senior line officer thereof in active service.

§ 56. Civilian cooks. The governor may authorize the employment of cooks by troops on duty when such orders or called upon to aid of the civil authority, when such troops do not receive cooked rations, and such cooks shall receive one compensation for the service the pay of petty officers, second-class, while thus employed, paid in the manner that the officers and enlisted men with whom they are serving are paid. The number of cooks that may thus be employed shall not exceed two to a division or company. For the headquarters of a brigade and of a battalion the governor may prescribe the number of cooks that may be employed. All civilian cooks shall be subject while thus employed, to the military law, the articles of war and the regulations as if they were regularly enlisted men of the naval militia.

§ 57. Retirement of commissioned officers. Any commissioned officer of the naval militia who shall be retired upon his own application, or who shall be placed on the retired list of the grade next higher to that held by him in active service, provided he shall have been an officer in the United States navy or the navy of the state.

§ 2. Section sixty-one of such chapter, as added by chapter one hundred and twenty-seven of the laws of nineteen hundred and seventeen, is hereby amended to read as follows:

§ 61. Enlistment, transfer and discharge. The qualifications for enlistment and re-enlistment in the naval militia, the term and form of oath to be taken and the manner and form of transfer and discharge of enlisted men shall conform to the requirements of federal law relating to the naval militia now in force or hereafter to be enacted.

§ 3. Section one hundred and eighty-eight of such chapter, as amended by chapter four hundred and seventy-five of the laws of nineteen hundred and sixteen, is hereby further amended to read as follows:

§ 188. Laborers. To provide for the proper care and cleanliness of armories, arsenals and military property, and for the performance of the duties prescribed by this section, laborers may be appointed by the officer in charge and control of an armory or arsenal under the laws of the navy, approved by the commanding officer of the brigade, or the commanding general of the national guard, or the commanding officer of the naval militia as the case may be, to the number hereinafter specified.

Such laborers shall be of three classes, to wit:

(a) Technical laborers for the care of motor vehicles and artillery and signal instruments.

(b) Expert laborers for the care of other military and naval property requiring special skill and knowledge.

(c) Laborers for the care of floor surface, horses and other property and equipment not otherwise specified.

The number of such laborers shall not exceed the following:

(a) For an armory or arsenal, one laborer; also one laborer for each twenty thousand square feet of floor space or fraction thereof in excess of twenty thousand. Boiler and engine rooms, unused cellar rooms and employees' quarters shall not be included in computing floor space. The number of square feet of floor space in an armory or arsenal shall be certified by the officer in charge of such purpose by the armory board when the armory or arsenal is located within the city of New York; otherwise by the approving officer or commission. Such certificate, when approved by the commanding general of the national guard or the commanding officer of the naval militia, as the case may be, shall designate the officer in charge and control of such building and apportion the quarters of each organization and regulate the military use and the care of the entrances, drill floors, basements and storage spaces of such building.

§ 6. Section sixty-two of such chapter, as added by chapter one hundred and seventy-one of the laws of nineteen hundred and seventeen, is hereby repealed.

§ 7. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 625.

AN ACT to amend the tax law, in relation to deductions allowed from gross income.

Became a law May 6, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivision two of section three hundred and fifty-nine of chapter sixty-two of the laws of nineteen hundred and twenty-one, constituting the tax law in relation to taxation, constituting chapter sixty in the consolidated laws, as added by chapter six hundred and twenty-seven of the laws of nineteen hundred and twenty-one, is hereby amended to read as follows:

§ 359-a. Deductions allowed from gross income. (2) The usual military salary of any officer or enlisted man of the naval militia, shall be computed by the senior line officer thereof in active service.

§ 56. Civilian cooks. The governor may authorize the employment of cooks by troops on duty when such orders or called upon to aid of the civil authority, when such troops do not receive cooked rations, and such cooks shall receive one compensation for the service the pay of petty officers, second-class, while thus employed, paid in the manner that the officers and enlisted men with whom they are serving are paid. The number of cooks that may thus be employed shall not exceed two to a division or company. For the headquarters of a brigade and of a battalion the governor may prescribe the number of cooks that may be employed. All civilian cooks shall be subject while thus employed, to the military law, the articles of war and the regulations as if they were regularly enlisted men of the naval militia.

§ 57. Retirement of commissioned officers. Any commissioned officer of the naval militia who shall be retired upon his own application, or who shall be placed on the retired list of the grade next higher to that held by him in active service, provided he shall have been an officer in the United States navy or the navy of the state.

§ 2. Section sixty-one of such chapter, as added by chapter one hundred and twenty-seven of the laws of nineteen hundred and seventeen, is hereby amended to read as follows:

§ 61. Enlistment, transfer and discharge. The qualifications for enlistment and re-enlistment in the naval militia, the term and form of oath to be taken and the manner and form of transfer and discharge of enlisted men shall conform to the requirements of federal law relating to the naval militia now in force or hereafter to be enacted.

§ 3. Section one hundred and eighty-eight of such chapter, as amended by chapter four hundred and seventy-five of the laws of nineteen hundred and sixteen, is hereby further amended to read as follows:

§ 188. Laborers. To provide for the proper care and cleanliness of armories, arsenals and military property, and for the performance of the duties prescribed by this section, laborers may be appointed by the officer in charge and control of an armory or arsenal under the laws of the navy, approved by the commanding officer of the brigade, or the commanding general of the national guard, or the commanding officer of the naval militia as the case may be, to the number hereinafter specified.

Such laborers shall be of three classes, to wit:

(a) Technical laborers for the care of motor vehicles and artillery and signal instruments.

(b) Expert laborers for the care of other military and naval property requiring special skill and knowledge.

(c) Laborers for the care of floor surface, horses and other property and equipment not otherwise specified.

The number of such laborers shall not exceed the following:

(a) For an armory or arsenal, one laborer; also one laborer for each twenty thousand square feet of floor space or fraction thereof in excess of twenty thousand. Boiler and engine rooms, unused cellar rooms and employees' quarters shall not be included in computing floor space. The number of square feet of floor space in an armory or arsenal shall be certified by the officer in charge of such purpose by the armory board when the armory or arsenal is located within the city of New York; otherwise by the approving officer or commission. Such certificate, when approved by the commanding general of the national guard or the commanding officer of the naval militia, as the case may be, shall designate the officer in charge and control of such building and apportion the quarters of each organization and regulate the military use and the care of the entrances, drill floors, basements and storage spaces of such building.

§ 6. Section sixty-two of such chapter, as added by chapter one hundred and seventy-one of the laws of nineteen hundred and seventeen, is hereby repealed.

§ 7. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 628.

AN ACT to amend the agricultural law in relation to the licensing of dogs.

Became a law May 6, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Sections one hundred and thirty-two, one hundred and thirty-nine-d and one hundred and thirty-nine-h of chapter nine of the laws of nineteen hundred and nine, entitled "An act in relation to agriculture constituting chapter one of the consolidated laws," as added by chapter one hundred and sixty-seven of the laws of nineteen hundred and twenty, are hereby further amended to read as follows:

§ 132. Sheep; dogs; fees. A person who owns, harbors or keeps a dog shall obtain a license therefor, as provided herein, and shall pay the following fees: (1) dollar for each male dog and spayed female dog; (2) five dollars for each bitch; (3) twenty dollars for a kennel of dogs, or such sum not in excess of such sum of twenty dollars as will equal two dollars for each dog over six months old harbored or kept in such kennel, for which a kennel license shall be given as hereinafter provided. Before any person shall be entitled to obtain a license for a spayed female dog or a bitch in accordance with the provisions of this section, he shall produce and deliver to such town or city clerk an affidavit made by the owner or a certificate in writing signed by a duly licensed veterinary surgeon showing that such female dog has been spayed. There shall be paid to the town or city clerk, in addition to such license fee, the sum of twenty-five cents as a registration fee, for the services of such clerk.

§ 139-d. Application for a license shall be made to the clerk of the town or city in which the dog is harbored or kept. Such application shall be in writing and shall state the name, sex, breed, age, color and marking of the dog for which a license is sought.

When the applicant for such license shall have complied with the provisions of this section, the town or city clerk shall thereafter issue a license to such applicant, which shall bear the same number as a tag bearing the same number that the license bears.

Licenses obtained hereunder subsequent to the first day of beginning March first, nineteen hundred and twenty, shall be applied for on or before July first and shall be for the period from the date of issue to the ensuing March first, nineteen hundred and twenty, shall extend until June thirtieth, nineteen hundred and twenty-one, and the amount of the license fee therefor shall be one dollar and one-third times the license fee as provided herein for a twelve months' period. Licenses thereafter issued shall be for the period from July first until June thirtieth in each following year. Licenses issued to be harbored for dogs under the age of four months, that are not allowed to run at large, or under the age of six months if kept in kennels, shall be issued free thereof, providing such dogs are not allowed to run at large. If such dog shall become of the age of six months if kept in kennels, or shall become of the age of four months if not allowed to run at large, in the year nineteen hundred and eighteen, then such dog shall be subject to a license as herein provided. Each license to a dog first issued shall take effect when issued, and shall expire on the last day of June following its issuance. Each license in renewal of a license already issued shall be for a term of one year beginning on July first, except as otherwise herein provided.

§ 139-d. Town and city clerks to report failure to pay; penalties; fees of officers and magistrates. If any owner of a dog in a town or city neglects or refuses to obtain a license and pay the license fee to the town or city clerk as herein required, the town or city clerk shall, within ten days from the date upon which such payment is required to be made, report such fact to a justice of the peace or other magistrate in the town or city, and the justice of the peace, to the department of farms and markets and to the county treasurer of the county. Such justice of the peace or magistrate shall forthwith issue a summons in the name of the people of the state of New York, as plaintiff, against each of the dog owners so reported to him by the town or city clerk and shall give the same to a constable or peace officer to be served upon the defendant named therein; such summons to be returnable within six days time, Sundays excepted, and said summons shall be in form as follows:

..... Court of .....
Town of .....
County of .....

People of the State of New York
Plaintiff,
against
.....
Defendant.

Summons.

To the above named defendants and each of them:

You are hereby summoned and required to appear in this action in the ..... court, to be held at ..... in the town of ..... in the county of ....., nineteen hundred and ..... at ..... o'clock ..... to answer the complaint of the plaintiff in this action, which is an action for the collection of a penalty of ten dollars for a violation of the provisions of the agricultural law in not procuring a license for a dog or dogs owned or harbored by you during the dog license year ending June thirtieth, nineteen hundred and ..... and that if you fail to appear and answer, judgment will be taken against you by default for the penalty together with the costs of this action.

.....
Justice of the Peace or Magistrate.

Dated ..... this ..... day of ..... in the year of our Lord one thousand nine hundred and ..... .

On the said defendant shall, before the return day, procure a license for the dog or dogs he is harboring and present receipt therefor to the town clerk or to justice of the peace on the return day, then no judgment shall be rendered against such defendant. But if said defendant fail to procure such license and present the receipt and evidence to show that he has procured license for such dog or dogs on or before the return day, then the said justice shall cause the town clerk, and such other witnesses as may be deemed necessary, to be examined in relation to the said complaint and to the correctness of the report made to the said justice that the defendant is harboring or has harbored during the current dog license year ending June thirtieth, nineteen hundred and ..... a dog or dogs for which he had not procured a license, and if the said justice shall find that the said defendant has so harbored a dog or dogs during such time, he shall then and there adjudge that the said defendant has so harbored a dog or dogs and has not procured a license as required by law, and judgment shall be rendered against the defendant for the sum of ten dollars and costs of the action. A peace officer to whom shall be delivered such summons shall be paid the fees provided by law for the service of such summons and shall also be paid five cents per mile for each mile necessarily traveled in serving such summons. The justice of the peace or the magistrate shall be entitled to receive as a fee for issuing such summons and judgment, ten cents and for each witness sworn in said action the sum of twenty-five cents. The justice of the peace or the magistrate and the peace officer entitled to such fees shall make out and file with the board of supervisors of their county or other county auditing officers vouchers, in the form and manner prescribed by the department of farms and markets, showing the fees to which they are entitled under this section, and upon the allowance thereof the same shall be paid by the county treasurer. The justice of the peace or the magistrate shall forthwith, on the fifth day of each month remit to the county treasurer all sums of moneys received as judgment and costs in such actions during the preceding month. If a town or city clerk fail to make within the specified time a report containing the names of the owners of dogs who have not procured or renewed licenses for such dogs and pay the license fee as herein provided within ten days after the date of such report or refusal, he shall forfeit the sum of ten dollars, to be recovered by an action in the name of the town or city, which fine, when collected, shall be paid to the town or city clerk, and shall be credited to the town or city in the county treasurer's account, and shall be used for the purposes of this article, and shall result in the county treasurer's being relieved from the payment of such sum pursuant to article nine-a of this chapter; provided that such compensation shall not more than five stockholders, that its capital stock is not a material income-producing factor, but that its business is to be ascribed primarily to the activities of the principal stockholders who are themselves regularly engaged in the active conduct of the affairs of the corporation and that the total sum paid by it to elected officers is not more than fifteen per centum of its entire net income, as determined by paragraph one of article nine-a; provided the taxpayer in his return shows the facts with respect to the nature of the corporation and its liability under article nine-a of this chapter.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 629.

AN ACT to amend the county law, in relation to compensation of county comptroller.

Became a law May 6, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section two hundred and thirty-four of chapter sixteen of the laws of nineteen hundred and nine, entitled "An act in relation to counties, constituting chapter sixteen of the consolidated laws," added by chapter four hundred and sixty-six of the laws of nineteen hundred and nine, and amended by chapter seventy-six of the laws of nineteen hundred and twenty-one, is hereby amended to read as follows:

§ 234. County comptroller; term of office. Upon the demand of the board of supervisors, prior to the first day of October, of a petition, duly signed by a number of voters equal to at least one per centum of the vote cast in such county for the office of governor at the last general election, asking that the office of county comptroller be created in such county, the board of supervisors of such county shall prepare a question to be submitted, in the same manner as other questions are submitted, to the electors of such county at the next general election, in substantially the following form: "Shall the office of county comptroller be created in and for the county of ....." At the next general election after the affirmative determination of such proposition, there shall be elected, in the same manner as are other county officers, a county comptroller, whose term of office shall commence on the first day of January following and shall be for three years but whose successor shall be elected in like manner for a term of three years. A member of the board of supervisors, during the term for which he has been so elected or appointed, shall not be eligible for election or appointment to the office of county comptroller, nor shall any person elected or appointed to the office of county comptroller while holding such office, be eligible to election or appointment as supervisor. Before entering upon the duties of his office, he shall take the constitutional oath and execute to the county a bond with good and sufficient sureties to be approved by the county judge in a penalty fixed by the board of supervisors, conditioned upon the faithful performance of his duties. The annual salary of such county comptroller in counties having a population of not less than one hundred and sixty thousand nor more than one hundred and eighty-five thousand according to the last preceding federal census, the annual salary of such county comptroller shall be five thousand dollars. The board of supervisors shall also fix the compensation of assistants appointed by such county comptroller and shall provide and furnish such assistants with desks used by him as his office. The office of the county comptroller shall be open daily, with the exception of Sundays and holidays, from nine ante meridian until five post meridian. The county comptroller may be removed by the governor within the term for which he shall have been chosen, after a copy of the charges against him and an opportunity to be heard in his defense shall have been given to such comptroller. If a vacancy should occur, otherwise than by expiration of term, the governor shall appoint a person to execute the duties of county comptroller until the vacancy shall be filled by an election.

If the county comptroller shall be unable to perform the duties of his office by reason of sickness or temporary absence from the county he may designate one of the assistants, deputies, inspectors or clerks to act in his place. If the county comptroller shall be so incapacitated for more than ten days without making such designation, the board of supervisors may do such designation shall be in writing and shall be signed by the county comptroller in case he makes such designation and by the chairman and clerk of the board of supervisors in case such designation is made by the board of supervisors. Such designation shall be filed with the county clerk and the clerk so designated shall be known as the acting county comptroller. The assistant, deputy, inspector or clerk designated shall perform the duties of the county comptroller until the county comptroller shall resume them. An assistant, deputy, inspector or clerk so designated shall not receive any additional compensation while acting as county comptroller to that which he is receiving at the time of the designation.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 630.

AN ACT to amend the surrogate court act, in relation to providing for the filing of contingent claims.

Became a law May 6, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section two hundred and seven of chapter nine hundred and twenty-four of the laws of nineteen hundred and twenty, entitled "An act in relation to the surrogates and the practice and procedure in the surrogates' courts," is hereby amended to read as follows:

§ 207. Notice to creditors; affidavit of claimant; proof of contingent claim. The executor or administrator at any time after the granting of his letters may insert a notice once in each week for six months in such newspaper or newspapers as the surrogate shall direct, requiring all persons having claims against the deceased to exhibit the same with the vouchers thereof to him, at a place to be specified in the notice, at or before a day therein named, which must be at least six months from the day of the first publication of the notice. In any county containing wholly within its boundaries a city of the first class or a city of the second class, such notice may be inserted once in each alternate week for a period of twenty-six weeks. The executor or administrator may require satisfactory proof in support of any claim presented and the affidavit of the claimant that the claim is justly due, that no payments have been made thereon, and that there are no offsets against the same to the knowledge of the claimant.

Whenever at the death of any person there shall be a contingent or unliquidated claim against his estate, or an outstanding bond, recognizance or undertaking upon which such person shall have been principal, surety, or indemnitor and on which at the time of his death his liability is still contingent or unliquidated, the obligee or creditor shall have the right to file with the executor or administrator of the estate of the deceased an affidavit setting forth the facts upon which such contingent or unliquidated liability is based, the amount thereof, and there shall be no distribution of the assets of said estate without first reservation of sufficient moneys to pay such contingent or unliquidated claim when the amount thereof is finally determined. If before a final judicial accounting as a decree thereon such contingent or unliquidated claim or liability shall become fixed and liquidated, then evidence of the same may be presented to the executor or administrator of the estate of the deceased in lieu of the contingent claim provided for, and such claim so fixed and liquidated shall be in the order of its priority, and in the same manner and to the same extent as if such claim had existed and been liquidated at the time of the death of the deceased.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 631.

AN ACT to amend the conservation law in relation to reservoirs.

Became a law May 6, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section two hundred and thirty-seven of chapter six hundred and forty-seven of the laws of nineteen hundred and eleven, entitled "An act relating to conservation of land, forests, waters, parks, hydraulic power, fish and game, constituting chapter sixty-five of the consolidated laws," as added by chapter three hundred and eighteen of the laws of nineteen hundred and twelve, is hereby amended to read as follows:

§ 237. Pickerel and pike; open season and limit; sale of. 1. Open season. Pickerel and pike in any number or quantity may be taken and possessed from May first to March first, both inclusive, except as herein provided.

2. Limit. A person may take in one day not to exceed fifteen pickerel not less than twelve inches in length, except that in the Saint Lawrence river a person may take in one day not to exceed fifteen great northern pike, locally known as "pickerel" not less than fifteen inches in length.

3. Sale of. Such pickerel and pike may be bought and sold during the open season therefor.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 632.

AN ACT to amend the surrogate court act, in relation to providing for the filing of contingent claims.

Became a law May 6, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section two hundred and twenty, of the laws of nineteen hundred and twenty, entitled "An act in relation to the surrogates and the practice and procedure in the surrogates' courts," is hereby amended to read as follows:

§ 207. Notice to creditors; affidavit of claimant; proof of contingent claim. The executor or administrator at any time after the granting of his letters may insert a notice once in each week for six months in such newspaper or newspapers as the surrogate shall direct, requiring all persons having claims against the deceased to exhibit the same with the vouchers thereof to him, at a place to be specified in the notice, at or before a day therein named, which must be at least six months from the day of the first publication of the notice. In any county containing wholly within its boundaries a city of the first class or a city of the second class, such notice may be inserted once in each alternate week for a period of twenty-six weeks. The executor or administrator may require satisfactory proof in support of any claim presented and the affidavit of the claimant that the claim is justly due, that no payments have been made thereon, and that there are no offsets against the same to the knowledge of the claimant.

Whenever at the death of any person there shall be a contingent or unliquidated claim against his estate, or an outstanding bond, recognizance or undertaking upon which such person shall have been principal, surety, or indemnitor and on which at the time of his death his liability is still contingent or unliquidated, the obligee or creditor shall have the right to file with the executor or administrator of the estate of the deceased an affidavit setting forth the facts upon which such contingent or unliquidated liability is based, the amount thereof, and there shall be no distribution of the assets of said estate without first reservation of sufficient moneys to pay such contingent or unliquidated claim when the amount thereof is finally determined. If before a final judicial accounting as a decree thereon such contingent or unliquidated claim or liability shall become fixed and liquidated, then evidence of the same may be presented to the executor or administrator of the estate of the deceased in lieu of the contingent claim provided for, and such claim so fixed and liquidated shall be in the order of its priority, and in the same manner and to the same extent as if such claim had existed and been liquidated at the time of the death of the deceased.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 633.

AN ACT to amend the highway law, in relation to appropriations by boards of supervisors and other local authorities for historical purposes.

Became a law May 6, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section eleven hundred and ninety-eight of chapter twenty-one of the laws of nineteen hundred and nine, entitled "An act relating to highways, constituting chapter twenty-five of the consolidated laws of the state," added by chapter five hundred and thirty-three of the laws of nineteen hundred and eighteen, and amended by chapter one hundred and eighty-one of the laws of nineteen hundred and twenty, is hereby amended to read as follows:

§ 1198. Local historian; appointment. A local historian shall be appointed, as provided in subdivision two, by the supervisor, for a village, by the president of the board of trustees. Such historian shall be a resident of such town, unless the governing board of the city, town or village for which he or she was appointed, shall otherwise provide. In a city having a board of supervisors, the appointment, a resolution or ordinance establishing compensation or salary for such historian shall not take effect without the concurrence of such board. The local authorities of the city, town or village for which such historian is appointed, may provide the historian with sufficient space in a safe, vault or other fireproof structure for the preservation of materials collected. Such local authorities and also the board of supervisors of each of the counties of the state are hereby authorized and empowered to appropriate, raise by tax and expend moneys for historical purposes within their several jurisdictions, for publishing pamphlets, memorial tablets, in the collection of war mementos, and, either alone or in cooperation with patriotic organizations, prepare and publish local histories and records relating to the world war and print and issue other historical publications in aid of the work of the local historian.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 634.

AN ACT to amend the education law, in relation to appropriations by boards of supervisors and other local authorities for historical purposes.

Became a law May 6, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section eleven hundred and ninety-eight of chapter twenty-one of the laws of nineteen hundred and nine, entitled "An act relating to education, constituting chapter sixteen of the consolidated laws," as amended by chapter one hundred and twenty-one of the laws of nineteen hundred and ten, as added by chapter one hundred and eighty-one of the laws of nineteen hundred and twenty, is hereby amended to read as follows:

§ 1198. Local historian; appointment. A local historian shall be appointed, as provided in subdivision two, by the supervisor, for a village, by the president of the board of trustees. Such historian shall be a resident of such town, unless the governing board of the city, town or village for which he or she was appointed, shall otherwise provide. In a city having a board of supervisors, the appointment, a resolution or ordinance establishing compensation or salary for such historian shall not take effect without the concurrence of such board. The local authorities of the city, town or village for which such historian is appointed, may provide the historian with sufficient space in a safe, vault or other fireproof structure for the preservation of materials collected. Such local authorities and also the board of supervisors of each of the counties of the state are hereby authorized and empowered to appropriate, raise by tax and expend moneys for historical purposes within their several jurisdictions, for publishing pamphlets, memorial tablets, in the collection of war mementos, and, either alone or in cooperation with patriotic organizations, prepare and publish local histories and records relating to the world war and print and issue other historical publications in aid of the work of the local historian.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 641.

AN ACT to amend the justice court act, in relation to fees of justices of