

even though it may eventually be held that either subsections (1) or (2) or any part of either is invalid.

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

Approved January 26, 1932.

No. 39, S.]

[Published January 28, 1932.

CHAPTER 17.

AN ACT to amend paragraph (a) of subsection (1), subsection (8) and paragraphs (a) and (b) of subsection (13) of section 98.39, and to create subsection (8a) of said section 98.39, of the statutes, relating to an occupational tax on dealers in oleomargarine, butterine, and similar substances.

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

SECTION 1. Paragraph (a) of subsection (1), subsection (8) and paragraphs (a) and (b) of subsection (13) of section 98.39 of the statutes are amended to read: (98.39) (Chapter 3, laws of Special Session 1931) (1) (a) An occupational tax is hereby assessed, imposed and levied, as hereinafter provided, upon the sale, offering or exposing for sale, or giving or delivering *or use* of oleomargarine, butterine and similar substances, * * * in * * * *this state*. The purpose of this section is declared to be the raising of revenue, and the regulations herein imposed are for the purpose of securing the full collection of such revenue, and punishing evasion or attempted evasion of the payment thereof.

(8) With the filing of the * * * records prescribed by subsection (7), each retail dealer shall pay a tax in the amount of six cents per pound on oleomargarine, butterine, and other similar substance sold; each hotel, restaurant, boarding house, bakery and confectionery shall pay a tax in the amount of six cents per pound on such products used in cooking or serving meals for compensation to guests, patrons or boarders, or in the preparation of food to be sold or offered for sale, except such of said products as shall be purchased or received from a licensed retail dealer who is liable for tax hereunder. Payment shall be made to the department of agriculture and markets, and shall be

by mail order, certified check or draft. Payments not made at time required shall be increased by one cent per pound.

(13) (a) "Wholesale dealer" means any person, firm or corporation who sells or offers for sale * * * *to a retail dealer.*

(b) "Retail dealer" means any person, firm or corporation who sells * * * *or offers for sale to a user or consumer.*

SECTION 2. A new subsection is added to section 98.39 of the statutes to read: (98.39) (Chapter 3, laws of Special Session 1931) (8a) (a) In order to prevent evasion of the per pound tax imposed by this section, a tax is hereby assessed, imposed and levied, as hereinafter in this subsection provided, upon the use of oleomargarine, butterine, and similar substances in this state. No person shall in any manner use any oleomargarine, butterine, or similar substances not purchased from a retail dealer in this state, unless he be licensed as hereinbefore provided, without first securing a license from the department of agriculture and markets. Applications for such license shall be made in the form to be prescribed by the department of agriculture and markets and shall designate the place at which such oleomargarine, butterine or similar substance is to be used. Such license shall expire on the thirty-first day of December of each year and shall not be transferable. The tax for such annual license shall be one dollar. Upon the receipt of the application and the payment of such tax, the department of agriculture and markets shall issue to the applicant an annual license authorizing said applicant to use oleomargarine, butterine, or similar substances. On all oleomargarine, butterine or similar substances so used the licensee shall pay a tax in the amount of six cents per pound.

(b) All licensees under this section shall keep records, upon forms to be prescribed by the department of agriculture and markets, stating the date of the receipt of all oleomargarine, butterine or similar substances so used, and from whom purchased. Not later than the 10th day of January, April, July and September, each such licensee shall file such records for the quarter year ending on the last day of the preceding month, verified, with the department of agriculture and markets, retaining a copy thereof, open to inspection by the department of agriculture and markets. Mailing by registered mail shall be equivalent to filing.

(c) With the filing of such records, the licensee shall pay the tax levied and required herein, to the department of agriculture

and markets, by mail order, certified check, or draft. Payments not made at the time required shall be increased by one cent per pound.

SECTION 3. This act shall take effect upon passage and publication.

Approved January 27, 1932.

No. 49, A.]

[Published January 28, 1932.

CHAPTER 18.

AN ACT to amend section 34.04 of the statutes, relating to interest on public deposits.

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

SECTION 1. Section 34.04 of the statutes is amended to read: 34.04 (Created by Chapter 1, Laws of Special Session of 1931) Interest shall be paid upon all public deposits at the rates fixed by the board of deposits on deposits of moneys belonging to the state pursuant to section 14.45; *provided, that a different rate of interest may be fixed by the board of deposits for all public deposits except state deposits where the average daily deposit of other than state deposits in a calendar year is less than one thousand five hundred dollars.* No interest shall be paid upon any excess public deposit coming under subsection (2) of section 34.03.

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

Approved January 27, 1932.

No. 54, A.]

[Published January 28, 1932.

CHAPTER 19.

AN ACT to renumber section 4.04 to be subsection (1) of said section, and to create a new subsection (2) of said section 4.04 of the statutes, relating to assembly and senatorial districts.

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