

SECTION 3. Subsection (19) of section 220.07 of the statutes (created by chapter 6, laws of 1933) is amended to read: (220.07) (19) Any plan entered into by any bank for the purpose of stabilizing or rehabilitating such bank shall be subject to the approval of the \* \* \* banking *commission* and the administration of its provisions shall be under \* \* \* *said commission's* supervision. *The commission may direct such bank to release all or any part of the deposits or any class of deposits which were deferred under such plan, upon such terms and conditions as the commission may impose.*

SECTION 4. It is declared that the provisions of this act are made necessary by a public emergency arising from the taking effect of the Banking Act of 1933 which provides for insurance of bank deposits, and the necessity for legislation to enable banks in this state which would otherwise be ineligible, to qualify for provisional membership in the temporary federal deposit insurance fund in the manner herein provided, and to continue as members thereof unconditionally and to the full extent provided in said act; and to secure the benefits provided by said act for members of such temporary fund and for holders of class A stock of the federal deposit insurance corporation.

SECTION 5. If any provision of this act or the application thereof to any person or circumstance is held unconstitutional, the remainder of the act and the application of such provision to other persons or circumstances shall not be affected thereby.

SECTION 6. This act shall take effect upon passage and publication.

Approved January 4, 1934.

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No. 2, S.]

[Published January 12, 1934.

### CHAPTER 3.

AN ACT to create sections 139.25 to 139.29, subsection (6) of section 20.05 and subsection (5) of section 20.07; and to repeal subdivision 11 of paragraph (a) of subsection (10) of section 66.05; and to amend said subsection (10) of section 66.05 and sections 139.01 to 139.10 of the statutes, relating to an occupational tax on intoxicating liquors and an occupational tax on

fermented malt beverages containing more than three and two-tenths per centum of alcohol by weight, making appropriations, and providing penalties.

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

SECTION 1. Five new sections are added to the statutes and a new subsection is added to section 20.05 and also to section 20.07 to read: 139.25 DEFINITIONS. In this chapter, unless the context otherwise requires, the following words shall have the following meanings:

(1) "Intoxicating liquors" includes all ardent, spirituous, distilled, or vinous liquors, liquids, or compounds, whether medicated, proprietary, patented, or not, and by whatever name called, containing one-half of one per centum or more of alcohol by volume, which are fit for use for beverage purposes, but shall not include "fermented malt beverages" as defined in subsection (10) of section 66.05.

(2) A "manufacturer" is a person, firm, or corporation, other than a rectifier, that manufactures or distills intoxicating liquors, including selling at wholesale such intoxicating liquors manufactured or distilled by the licensee at the premises designated in the license.

(3) A "rectifier" is a person, firm, or corporation that rectifies, purifies, or refines distilled spirits or wines by any process other than by original and continuous distillation from mash, wort, or wash, through continuous closed vessels or pipes, until the manufacture thereof is complete, or who has in his possession any still or leach tub or keeps any other apparatus for the purpose of refining in any manner distilled spirits or other liquors, or who after rectifying and purifying distilled spirits shall, by mixing such spirits or liquors with any materials, manufacture any spurious, imitation, or compound liquors for sale, and any person who, without rectifying, purifying, or refining distilled spirits, shall, by mixing such spirits with any materials, manufacture any spurious, imitation, or compound liquors for sale under the name of "whiskey", "brandy", "gin", "rum", "spirits", "cordials", or any other name, and who is also a distiller or is under substantially the same management or control as a distiller. A rectifier may sell at wholesale intoxicating liquors rectified by him without any other license than that of a rectifier.

(4) A “wholesaler” is any person, firm, or corporation, other than a manufacturer or rectifier, that sells intoxicating liquors to retailers or others for the purpose of re-sale.

(5) A “retailer” is any person, firm, or corporation that sells, exchanges, offers or exposes for sale or exchange, or has in possession with intent to sell or exchange to consumers any intoxicating liquors.

139.26 (1) OCCUPATIONAL TAX ON INTOXICATING LIQUORS. An occupational tax to be collected as a stamp tax is assessed, imposed, and levied upon the sale, exchange, offering or exposing for sale or exchange, having in possession with intent to sell or exchange, or removal for consumption, exchange, or sale other than for shipment in interstate or foreign commerce or for shipment, sale, or exchange by a manufacturer to a rectifier of intoxicating liquors, other than wine used for sacramental purposes and alcohol used for industrial purposes. The rate of such tax shall be twenty-five cents per wine gallon on intoxicating liquors containing less than twenty-one per centum of alcohol by volume and one dollar per wine gallon on intoxicating liquors containing twenty-one per centum of alcohol by volume or more. The rates herein specified per wine gallon shall be applicable on a proportionate basis to any other quantity or fractional parts thereof.

(2) The provisions of this chapter shall be construed to exempt from taxation wines and fermented malt beverages made in the home and used solely for home consumption.

139.27 ADMINISTRATIVE AND PENAL PROVISIONS OF TAX ON FERMENTED MALT BEVERAGES APPLICABLE. The occupational tax on intoxicating liquors imposed in section 139.26 shall be collected by the state treasurer and shall be administered, collected, and enforced as is the occupational tax on fermented malt beverages. All provisions of sections 139.03 to 139.10 shall be applicable to the occupational tax on intoxicating liquors, including all penalties therein prescribed, except that where the terms “fermented malt beverages”, “brewer”, or “bottler” are used in said sections the terms “intoxicating liquors”, “manufacturer”, and “rectifier”, respectively, shall be substituted and that the state treasurer, in his discretion, may require stamps evidencing payment of the tax to be affixed to each cask, barrel, demijohn, case or other container in which intoxicating liquor is sold.

139.28 DISTRIBUTION OF REVENUES. (1) The first one hundred fifty thousand dollars of revenue derived from the occupational tax on intoxicating liquors above the cost of collection shall be used as a special aid to elementary public schools and public high schools which are in such financial condition that they can not continue. Such sums shall be distributed as aid to such schools at such times, in such amounts, and under such conditions, as the emergency board may determine.

(2) After the sum required by subsection (1) for state aid to public schools has been set aside, the balance of all revenues derived from the occupational tax on intoxicating liquors above the costs of collection shall be distributed to the cities, towns, and villages and shall be used by them to reduce the tax on general property. Such distribution shall be made semi-annually and all cities, towns, and villages shall share therein in proportion to their population in the last federal census.

139.29 Whenever the state treasurer in administering the provisions of sections 139.25 to 139.28 finds that the records kept by any manufacturer, rectifier, wholesaler, or retailer are in such condition that an unusual amount of time is required to determine therefrom the amount of tax due, the state treasurer may give notice of such fact to such manufacturer, rectifier, wholesaler, or retailer and may in such notice require said records to be kept in such form as the state treasurer may prescribe. If such requirements are not complied with within thirty days after the date thereof, such manufacturer, rectifier, wholesaler, or retailer shall pay the expenses reasonably attributable to such determination of tax at the rate of fifteen dollars per day for each auditor. The state treasurer shall render a bill therefor by registered mail to the person charged with payment at the conclusion of the audit, which bill shall constitute notice of assessment and demand of payment thereof. Upon the bill so rendered such manufacturer, rectifier, wholesaler, or retailer shall, within ten days after the mailing thereof, pay the amount of said bill, and such payment, when made, shall be credited to the appropriation made in subsection (6) of section 20.05.

(20.05) (6) TAX ON INTOXICATING LIQUORS. On the effective date of this subsection and annually beginning July 1, 1934, a sum sufficient for the collection of the occupational tax on intoxicating liquors and the performance of all duties imposed in connection therewith.

(20.07) (5) DISTRIBUTION OF LIQUOR TAX. As paid into the general fund, less the costs of collection, all sums derived from the occupational tax on intoxicating liquors imposed in section 139.26 up to the amount of one hundred fifty thousand dollars to be used for the purposes set forth in subsection (1) of section 139.28, and thereafter semi-annually on July first and January first, all revenues derived during the preceding six months from the occupational tax on intoxicating liquors imposed in section 139.26 less the costs of collection appropriated to the state treasurer in subsection (6) of section 20.05, to be paid to the cities, towns, and villages in accordance with the provisions of section 139.28. Certification of the amounts due to the several cities, towns, and villages shall be made by the state treasurer.

SECTION 2. Subdivision 11 of paragraph (a) of subsection (10) of section 66.05 of the statutes (created by chapter 207, laws of 1933) is repealed.

SECTION 3. The words "or light wine" or "and light wines" whenever used in subsection (10) of section 66.05 (chapter 207, laws of 1933), or in chapter 139 of the statutes (chapter 361, laws of 1933) are stricken from the statutes.

SECTION 4. Subdivision 10 of paragraph (a) of subsection (10) of section 66.05 (created by chapter 207, laws of 1933) is amended to read: (66.05) (10) (a) 10. "Fermented malt beverages" shall mean any liquor or liquid capable of being used for beverage purposes, made by the alcoholic fermentation of an infusion in potable water of barley malt and hops, with or without unmalted grains or decorticated and degerminated grains or sugar containing one-half of one per centum or more of alcohol by volume \* \* \* . No fermented malt beverages shall be sold in this state after September 1, 1933, unless sixty-six and two-thirds per cent or more of the grain used in its manufacture consists of barley malt.

SECTION 5. (1) The emergency occupational tax provided for in chapter 139 of the statutes is assessed, imposed, and levied upon the sale, exchange, offering or exposing for sale, having in possession with intent to sell, or removal for consumption or sale from December 5, 1933, to the effective date of this act, of all fermented malt beverages containing more than three and two-tenths per centum of alcohol by weight other than for shipment in interstate or foreign commerce or for shipment or sale by a brewer to a bottler or sales company. Every brewer, bottler,

wholesaler, or retailer liable for payment of the tax imposed in this section shall, on or before the fifteenth day of the month following the month in which this act becomes effective, file a report with the state treasurer giving such information as the state treasurer may require to determine the amount of tax due under this section, and shall make payment of such tax at the time of filing such report. All provisions of chapter 139 of the statutes relating to procedure in collecting the tax therein imposed and penalties for evasion or violation of said provisions shall apply and govern as to the tax imposed in this section.

SECTION 6. It is the intent of sections 4 and 5 of this act to make the tax on fermented malt beverages imposed in chapter 139 of the statutes applicable to such beverages of an alcoholic content greater than three and two-tenths per centum by weight on the same basis as those containing not more than three and two-tenths per centum of alcohol by weight and to make this provision retroactive to December 5, 1933, when the sale of beverages of more than three and two-tenths per centum of alcohol by weight again became legal.

SECTION 7. This act shall take effect upon passage and publication.

Approved January 11, 1934.

No. 8, A.]

[Published January 15, 1934.

#### CHAPTER 4.

AN ACT to amend subsection (9) of section 59.08 and subsection (2) of section 351.57 of the statutes, relating to prohibitions of the use of intoxicating liquor.

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

SECTION 1. Subsection (9) of section 59.08 (Chapter 187, Laws of 1933) and subsection (2) of section 351.57 of the statutes are amended to read: (59.08) (9) Enact ordinances, by-laws, or rules and regulations, providing for the regulation, control, prohibition, and licensing of dance halls and pavilions, amusement parks, carnivals, street fairs, bathing beaches and other like places of amusement. Such ordinances, by-laws or regulations shall provide for such license fees as shall yield so nearly as may be possible sufficient revenues for administering their provisions.