

No. 17, S.]

[Published February 6, 1934.

CHAPTER 14.

AN ACT to amend subsection (1) of section 139.26, section 139.27 and subsection (3) of section 176.70; and to create subsection (1a) of section 139.26, subsections (2) and (3) of section 139.27 and section 139.30 of the statutes, relating to the occupational tax on intoxicating liquors.

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

SECTION 1. Subsection (1) of section 139.26, section 139.27 and subsection (3) of section 176.70 of the statutes are amended to read: (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, *hospital*, 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, * * * and shall be computed in accordance with the following table:

<i>Quantity in Wine Gallons</i>	<i>Quantity in Ounces</i>	<i>Tax When Alcoholic Content is 21% or More by Volume</i>	<i>Tax When Alcoholic Content is Less Than 21% by Volume</i>
<i>Up to and including 1/16 of a gallon</i>	<i>Up to and including 8</i>	<i>6 1/4 cents</i>	<i>1 1/2 cents</i>
<i>More than 1/16 gallon and including 1/10 gallon</i>	<i>More than 8 to and including 12.8</i>	<i>10 cents</i>	<i>2 1/2 cents</i>
<i>More than 1/10 gallon to and including 1 pint</i>	<i>More than 12.8 to and including 16</i>	<i>12 1/2 cents</i>	<i>3 1/8 cents</i>
<i>More than 1 pint to and including 1/5 gallon</i>	<i>More than 16 to and including 25.6</i>	<i>20 cents</i>	<i>5 cents</i>
<i>More than 1/5 gallon to and including 1 quart</i>	<i>More than 25.6 to and including 32</i>	<i>25 cents</i>	<i>6 1/4 cents</i>
<i>More than 1 quart to and including 1/2 gallon</i>	<i>More than 32 to and including 64</i>	<i>50 cents</i>	<i>12 1/2 cents</i>
<i>More than 1/2 gallon to and including 1 gallon</i>	<i>More than 64 to and including 128</i>	<i>\$1.00</i>	<i>25 cents</i>

139.27 ADMINISTRATIVE AND PENAL PROVISIONS OF TAX ON FERMENTED MALT BEVERAGES APPLICABLE. (1) 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 *and except as provided in subsection (2).*

(176.70) (3) Such application shall be verified by the applicant; if made by a firm, partnership, or association, it shall be verified by at least two members thereof; if made by a corporation, it shall be verified by the president and secretary thereof. Such application for permit shall be accompanied by a fee of one dollar. All such permits shall expire on the thirty-first day of December next following their date of issue *provided there has been no prior revocation by the state treasurer. Individuals, firms, partnerships, corporations, or associations employing persons to solicit orders for, or to sell for future delivery, intoxicating liquors within the state, shall send to the state treasurer a list of all such persons and notify him at once whenever a salesman or solicitor leaves their employ. Upon leaving such employment, the salesman or solicitor shall immediately send the permit to the state treasurer for cancellation.*

SECTION 2. A new subsection is added to section 139.26, two new subsections are added to section 139.27 and a new section is added to the statutes to read: (139.26) (1a) Whenever the tax imposed by this section has been paid on alcohol and such alcohol is supplied to hospitals, institutions of learning or museums for non-beverage purposes, the person, firm, or corporation making the purchase of such alcohol shall, upon application to the state treasurer, be entitled to a refund of an amount equivalent to the tax paid on such alcohol. Application for refund shall be made upon a form prescribed by the state treasurer and under such rules and regulations as he may promulgate.

(139.27) (2) The provision in subsection (3) of section 139.03 that stamps need not be affixed to individual bottles and the provision of subsection (13) of said section shall not apply to the tax imposed in section 139.26.

(3) The duly authorized employes of the state treasurer shall have all necessary police powers to prevent violations of the provisions of sections 139.25 to 139.30 and the provisions of chapter 176. In case the tax imposed in section 139.26 is not paid when due, a penalty of fifteen per cent thereof shall immediately accrue.

139.30 RETAILERS TO PURCHASE FROM PERSONS OR FIRMS HOLDING PERMITS. (1) No retailer shall purchase or have in his possession intoxicating liquor purchased from other than a Wisconsin manufacturer, rectifier, or wholesaler, nor shall any manufacturer, rectifier, or wholesaler, buy, or have in his possession, intoxicating liquor furnished by a person, firm, or corporation not

holding a permit to engage in the sale of liquor in Wisconsin under the provisions of chapter 176 unless, upon receipt of such liquor, such manufacturer, rectifier or wholesaler shall report such sale to the state treasurer under such rules and regulations as he may prescribe, and shall pay the tax thereon as provided in section 139.26.

(2) No intoxicating liquor shall be shipped into this state unless the same shall be consigned to individuals, firms, partnerships, corporations, or associations having a permit from the state treasurer to engage in the sale of such liquor under the provisions of chapter 176.

(3) No common carrier or other person shall bring or carry into this state any intoxicating liquor unless the same shall be consigned to individuals, firms, partnerships, and corporations or associations having a permit from the state treasurer to engage in the sale of such liquor under the provisions of chapter 176.

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

Approved February 3, 1934.

No. 18, S.]

[Published February 7, 1934.

CHAPTER 15.

AN ACT to amend subsection (1) of section 40.30 of the statutes, relating to changes in common school districts.

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

SECTION 1. Subsection (1) of section 40.30 of the statutes is amended to read: (40.30) (1) NAME, CONTIGUOUS TERRITORY. Town and village boards and councils of cities of the fourth class may, by order, create, alter, consolidate or dissolve common school districts. Such districts shall be known by the names of the municipalities in which they lie, and if there is more than one district in a municipality, those districts shall be further designated by numbers. Such districts must be of contiguous territory, and no territory shall be detached from a district unless it be by the same order attached to another district, and no district shall be created having less than one hundred fifty thousand dollars of taxable property as shown by the last assessment roll. *And no change in districts may be made that will result in additional*