

No. 443, A.]

[Published May 3, 1897.

## CHAPTER 350.

AN ACT to authorize and direct an investigation of the returns made to the state by various railroad companies, and for other purposes.

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

Expert accountants to examine accuracy of gross earnings of railroad companies.

SECTION 1. Whereas, At the session of 1895, a resolution was adopted, authorizing and empowering the attorney-general, state treasurer and railroad commissioner to employ expert accountants and make a thorough investigation as to the accuracy of the gross earnings returned by the various railroads doing business in this state, for the purposes of taxation, which investigation was not prosecuted because of the failure to appropriate the necessary funds therefor, and there being reason to believe, from the report of the majority and minority committee appointed by the assembly in 1893, as recorded in the assembly journal of that year, on pages numbers 983 to 1001, that some of the railroads doing business in this state have not heretofore returned to the state for taxation the full earnings of such roads, and it being to the interest of this state that a full and fair investigation be made upon such subject; therefore,

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

Duty of state officers to investigate.

SECTION 1. It is hereby made the duty of the attorney-general, secretary of state and railroad commissioner to investigate and ascertain whether the various railroad companies doing business in this state, or any of them, have

heretofore failed to make proper returns of their gross earnings to the state, as provided by law, for the purposes of taxation, and they are hereby authorized and empowered to employ expert accountants and such other assistants as they may find necessary for the purpose of prosecuting such investigation.

SECTION 2. The attorney-general, secretary of state and railroad commissioner, hereunder, shall examine into the affairs and conditions of the various railroad companies in this state, for the purpose of ascertaining whether such railroad companies have heretofore made proper and complete returns of their gross earnings, as provided by law, and for that purpose the said attorney-general, secretary of state and railroad commissioner, or any person designated by them to make such examination, shall have power to administer the necessary oaths and to examine any person in relation to the income and earnings of said railroad companies, and to examine the vaults, books, papers and documents belonging to such railroad companies, or any of them, and shall have power to compel the production of all keys, books, papers and documents by summary process, to be issued on application of the said attorney-general, secretary of state and railroad commissioner, or person designated by them, to any court of record or any judge thereof, under such rules and regulations as the said court or judge may prescribe. And the said attorney-general, secretary of state and railroad commissioner, shall make a detailed statement of the facts found upon such investigation to the governor, who shall lay the same before the legislature at its next session after such investigation.

SECTION 3. The expenses of such investigation shall be certified to by the attorney-general, audited by the secretary of state and paid out of the state treasury, and there is hereby appropriated out of the general fund, a sum not

Scope of the investigation, and the report.

Expenses of investigation; appropriation therefor.

to exceed two thousand dollars to accomplish the purposes aforesaid.

SECTION 4. This act shall take effect and be in force from and after its passage and publication.

Approved April 24, 1897.

No. 50, A.]

[Published April 29, 1897.

## CHAPTER 351.

AN ACT to appropriate a sum of money to the Wisconsin State Agricultural Society.

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

\$8,000 to pay indebtedness of the state agricultural society.

SECTION 1. There is hereby appropriated out of the general fund, a sum of money not exceeding eight thousand dollars, to pay the present indebtedness of the Wisconsin state agricultural society.

Auditing committee.

SECTION 2. The secretary of state, state treasurer, and attorney-general shall constitute an auditing committee to audit all just claims against said society, and all moneys paid out shall only be paid upon warrants drawn by the secretary of state and countersigned by the attorney-general.

SECTION 3. This act shall take effect and be in force from and after its passage and publication.

Approved April 24, 1897.