

Penalty for failure of company to report or pay tax.

make the report herein required, the state treasurer shall proceed upon the best information he may be able to obtain to make a statement for such express company to be laid before the state board of assessment, as hereinbefore provided, and shall notify such express company by registered letter of his action. Such express company may appear and be heard, as hereinbefore provided; but when the assessment is made said board shall add to the amount of the tax ten per cent. as a penalty for the failure of such company to make its report. If any such express company fail to pay the tax so levied against it, the attorney general shall proceed by action in the name of the state against such company, to collect the same, together with the penalty of ten per cent. on the total amount of such tax and the costs of suit.

Treasurer to furnish blanks.

SECTION 6. The state treasurer shall furnish, upon application, the blanks to be used in making the statement called for by this act.

SECTION 7. This act shall take effect and be in force from and after its passage and publication.

Approved March 31, 1899.

No. 101, S.]

[Published April 6, 1899.

CHAPTER 112.

AN ACT for the taxation of the property of sleeping car companies.

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

Sleeping car company defined.

SECTION 1. Any person, persons, joint stock company, co-partnership, association or corporation, wherever organized or incorporated, owning any cars known as dining, buffet, chair, par-

lor, palace or sleeping cars, which shall be used upon railroads within this state, unless the ownership of such cars be identical with that of the lines of railroad on which they are operated, shall be deemed and held to be a sleeping car company.

SECTION 2. Every such sleeping car company shall, during the month of July, annually, under oath of an officer of such company acquainted with the facts, make a report to the state treasurer, for the year ending April thirtieth preceding, as follows:

To file report annually with state treasurer. What to contain.

1. The name of such sleeping car company.
2. The nature of the company, whether a person, agent, trustee, lessee, receiver, mortgagee in possession, joint stock company, co-partnership, association or corporation.
3. The location of its principal office. If an association, partnership or corporation, when and where organized or incorporated.
4. The name and post office address of the person, or of its president, secretary, auditor, treasurer, superintendent or general manager.
5. The name and post office address of its chief officer or managing agent in Wisconsin.
6. The total amount of its capital stock invested in its sleeping car business.
7. The number of shares of capital stock invested in its sleeping car business.
8. The par and market value, or, if there be no market value, the actual value, of all of the shares of its capital stock invested in its sleeping car business.
9. The situation and value of its real estate in Wisconsin used in its sleeping car business.
10. The actual value of its personal property, including moneys and credits, in Wisconsin.
11. The location, character and total value of all of its real estate outside of Wisconsin, used in its sleeping car business.
12. The total length of lines of railroad over which the cars of such company were used in Wisconsin and elsewhere.
13. The total length of lines of railroad over

which the cars of such company were used within Wisconsin.

14. Such other facts or information as such company may deem material upon the question of the taxable value of its property within this state.

State board of assessment, when to meet and levy tax.

SECTION 3. The state board of assessment, as constituted and empowered by section 1069 of the statutes of 1898, and as organized under rules adopted by themselves, shall meet at the capitol annually on the third Wednesday of August, continuing from day to day until their business is finished, and assess and levy a tax upon the property of any such sleeping car company within this state. The state treasurer shall by registered letter, give notice to the officer of such sleeping car company attesting its report, immediately after the filing thereof, of the time and place when and where such sleeping car company may appear and be heard in respect to the assessment to be made upon its property.

Board to hear testimony and arguments.

SECTION 4. The state treasurer shall lay before the said board at its meeting, all statements made to or by him under the provisions of this act. After hearing the testimony or arguments which such sleeping car company may offer, the board shall proceed to determine the true value in money of the entire property of such sleeping car company in Wisconsin, according to the following rules:

Actual cash value of company's capital stock, how determined.

(a.) It shall find, ascertain and determine the actual value in money of the entire amount of the capital stock of such sleeping car company invested in its sleeping car business; and from the amount so obtained and determined it shall deduct the actual value of all real estate used by such company in its sleeping car business without this state; and the remainder shall be taken and considered as the actual value of the capital stock of such company invested in its sleeping car business.

Value of company's property in state, how determined.

(b.) The board shall then divide the amount so obtained above by the total number of miles of railroad over which the cars of such company

were used, to obtain the value per mile; and shall then multiply the value per mile thus obtained by the total number of miles of railroad over which the cars of such company were used within this state; and the result shall be taken and considered as the actual value of the property of such sleeping car company within the state of Wisconsin, and subject to assessment and taxation in this state; and the board shall thereupon assess such value, and shall levy a tax thereon for the use of the state at the average rate of taxation, state and local consolidated, of this state, certifying such assessment and levy to the state treasurer, who shall thereupon, by registered letter, notify the officer attesting the report of such sleeping car company, the amount of the assessment, the rate of levy and the amount of the tax; and such sleeping car company shall have thirty days after the mailing of such notice within which to pay said tax to the state treasurer. And such tax when paid shall be in lieu of all other taxes and licenses of every nature against such sleeping car company.

Tax, how assessed and levied. Treasurer to notify company thereof.

SECTION 5. If any sleeping car company shall fail to make the report herein required, the state treasurer shall proceed upon the best information he may be able to obtain to make a statement for such sleeping car company, to be laid before the state board of assessment, as hereinbefore provided, and shall notify such sleeping car company by registered letter of his action. Any such sleeping car company may appear and be heard, as hereinbefore provided; but when the assessment is made the state board of assessors shall add to the amount of the tax ten per cent., as a penalty for the failure of such company to make its report. And if any such sleeping car company shall fail to pay the tax levied against it as hereinbefore provided, the attorney general shall proceed by action in the name of the state against such company to collect the same, together with a penalty of ten per cent. on the total amount of such tax and costs of suit.

Penalty for failure of company to report or to pay tax.

Certain
property
exempted.

SECTION 6. Sleeping car property of the class herein described which is owned by railroad companies, and the gross earnings of which are taxed by section 1213 of the statutes of 1898 is exempt from taxation under this act.

SECTION 7. All acts and parts of acts in relation to the assessment and taxation of sleeping car companies, or in conflict with the provisions of this act are hereby repealed.

Treasurer
to furnish
blanks.

SECTION 8. The state treasurer shall furnish on application the blanks to be used in making the statement called for by this act.

Certain credits
to company
granted.

SECTION 9. This act shall take effect and be in force from and after its passage and publication; but in rendering the tax bill for the year 1899, the state treasurer shall credit the amount of the tax for the year 1899, paid by any such sleeping car company upon its gross receipts.

Approved March 31, 1899.

No. 102, S.]

[Published April 6, 1899.

CHAPTER 113.

AN ACT for a tax on the property, in this state of freight line companies.

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

Freight line
company
defined.

SECTION 1. Any person, or any joint stock company, partnership, association, or corporation, wherever organized or incorporated, whose principal business is furnishing or leasing any kind of railroad cars as a common carrier, except dining, buffet, chair, parlor, palace or sleeping cars, to be used on, or in the operation of the line of any railroad company wholly or partly within