No. 511, S.]

[Published June 27, 1905.

CHAPTER 488.

AN ACT to provide for the license fees on the gross receipts of telephone companies and to amend sub-division 27 of section 1038 and section 1222a, statutes of 1898.

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

Telephones; report; license. Section 1. Section 1222a, statutes of 1898, is hereby amended to read as follows: 1222a.* Any person, co-partnership, association, company or corporation, owning and operating or operating any telephone line in this state with appliances for the transmission of messages of speech or sound and engaged in the business of furnishing telephone service for compensation as owner, lessee or otherwise, shall be deemed and held a telephone company and shall on or before the tenth day of February in each year make and return to the state treasurer in such form and upon such blanks as he shall prescribe and furnish, a true statement of the gross receipts from the operation of the business during the preceding calendar year. which statement shall be verified by the president, treasurer and secretary of such company so operating, or two of the other principal officers thereof or the person so operating the telephone business. The statement shall show separately the amounts of gross receipts from the toll line service and from the service of the exchange property of the company and the town, city or village in which each exchange is located with the true amount of the gross receipts of each such exchange. The duplicate of such statement shall be filed with the treasurer of each town, city or village in which any exchange of the company may be located. Every person, co-partnership, association, company or corporation operating a telephone exchange or toll line or both. whose total gross receipts for the preceding year shall be over \$100,000, shall pay an annual license fee thereon of four per cent, and if under \$100,000 an annual license fee on the total gross receipts of two and one-half per cent. The amount arising from such license fees shall be paid by the company as follows, viz.: The license fee upon eighty-five per cent of the gross

^{*}Entire section is rewritten.

receipts from the exchange service or business shall, on or before the 10th day of February in each year, be paid to the treasurer of the town, city or village in which the exchange is located, for the use and benefit of said town, city or village; the balance of the license fee upon fifteen per cent of such gross receipts from exchange service shall be paid to the state treasurer and become a part of the general fund for the use of the state. The license fees on all of the gross receipts from the toll line service shall be paid to the state treasurer and become a part of the general fund for the use of the state. Every such person, co-partnership, association, company or corporation, upon filing such verified statement with the state treasurer and the filing of such duplicate with the treasurer of the respective town, city or village treasurers, and upon the payment of the license fees herein prescribed to the state treasurer and to the respective town, city and village treasurers, shall apply for and receive from the state treasurer a license to carry on such business for the calendar year commencing on the first day of January preceding and ending on the succeeding 31st day of Deember unless sooner revoked.

Forfeiture. Section 2. After any license fee shall become due and remain unpaid it shall be deemed delinquent and shall draw interest at the rate of fifteen per cent per annum after due until paid. The unpaid license fee and interest thereon may be recovered in an action against the company and enforced as a prior lien against its property. When a judgment is obtained for unpaid license fees and interest and shall remain unsatisfied for sixty days thereafter an action in the name of the state may be maintained by the attorney general to have the rights, privileges and franchises of any such company so delinquent declared forfeited.

Property exempt. Section 3. Sub-division 27 of section 1038, statutes of 1898, is hereby amended to read as follows: 27. The property of all telephone companies and of persons, associations or corporations engaged in the business of transmitting messages by telephone or the renting, letting or keeping of telephones, wires, batteries or apparatus for that purpose except real estate not * * exclusively used in carrying on their business.

How construed. Section 4. The amendment of section 1222a, statutes of 1898, hereby made shall not defeat, remit or

affect the license fee paid or to be paid to the state in the year 1905 nor affect any penalty or remedy for neglect to pay license fees in said year according to the provisions of said section.

SECTION 5. This act shall take effect and be in force from and after its passage and publication.

Approved June 20, 1905.

No. 556, S.]

[Published June 27, 1905.

CHAPTER 489.

AN ACT to amend section 4560a of the statutes of 1898, as amended by section 1 of chapter 437 of the laws of 1903, relating to classification of waters, providing a classification of fish, prohibiting certain methods of taking or catching fish, fixing open seasons for fishing and regulating the sale and transportation of fish, declaring nets and fishing implements, when unlawfully possessed or used, public nuisances.

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

Waters classified. Section 1. Section 4560a of the statutes of 1898, as amended by section 1, chapter 437, of the laws of 1903, is hereby amended so as to read as follows: Section 4560a. All waters within the boundaries of the state of Wisconsin as prescribed by the act of congress, approved August sixth, eighteen hundred and forty-six, entitled "An act to enable the people of Wisconsin territory to form a constitution and state government and for the admission of such state into the Union." shall, for the purpose of enforcing the fish and game laws of this state, be classed and defined as inland waters except Lakes Superior and Michigan and the harbors and bays immediately connected with said lakes, Sturgeon Bay and Sawyers Harbor, Green Bay from the mouth of the Fox river, commencing at the most easterly point in section twenty-four, township twenty-four north, of range twenty east, of the fourth principal meridian, being the angle between the third and fourth runs or courses of the survey of the meander line of said section twenty-four, as shown by the original plat of the survey of said township of