

No. 501, A.]

[Published July 3, 1925.

CHAPTER 441.

AN ACT to amend subsection (1) of section 76.28 of the statutes, relating to the distribution of taxes paid by certain public utilities.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Subsection (1) of section 76.28 of the statutes is amended to read: (76.28) (1) The state shall retain fifteen per cent of the taxes paid into the treasury by any street railway company or conservation and regulation company defined by section 76.02, and twenty per cent of such taxes shall be distributed to the counties and sixty-five per cent shall be distributed to the towns, cities and villages, within or through which the business of such company was carried on and operated in proportion, as near as may be, to the property located and business transacted within each such town, city and village; provided, however, that in determining the amount of business transacted, receipts derived from current delivered at wholesale to another utility shall not be taken into consideration in determining such proportion. *The amount of tax received by any town, in any county having a population of two hundred fifty thousand or more, from the state treasurer, on account of any street railway, light, heat and power company, or conservation company may be apportioned as follows, if the town board of any such town shall by resolution so determine: Eighty per cent shall be retained by the town treasurer and the remaining twenty per cent shall be immediately apportioned to the various school districts or parts of school districts within said town on the basis of the last school census by the town board.* Also all taxes paid by any company defined by section 76.02 derived from or apportionable to docks, piers, wharves or grain elevators and their approaches and appurtenances, on the basis of the separate valuation provided for in section 76.08 shall be distributed to the towns, cities and villages in which they are located.

SECTION 2. This act shall take effect upon passage and publication.

Approved June 29, 1925.