

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

Approved April 12, 1927.

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No. 9, S.]

[Published April 14, 1927.

## CHAPTER 25.

AN ACT to amend section 78.09 of the statutes, relating to gasoline tax refunds.

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

SECTION 1. Section 78.09 of the statutes is amended to read:  
78.09 Any person or persons, firm or corporation who shall buy or use any motor vehicle fuel for the purpose of operating stationary gas engines, tractors used for agricultural purposes, motor boats, airplanes or aircraft, or who shall purchase or use any of such fuel for lighting, heating, cleaning or dyeing, or other commercial use of the same, except motor vehicles operated or intended to be operated, in whole or in part, upon the public highways or streets of the state, and on which motor vehicle fuel the tax imposed by this chapter has been paid, shall be entitled to a refund in the amount of such tax paid, upon presenting to the state treasurer on a form prescribed by him, a sworn statement, accompanied by the original invoice showing such purchase, setting forth the total amount of such fuel purchased and used by such consumer, other than in motor vehicles operated or intended to be operated upon the public highways or streets of the state, and the purpose for which said motor vehicle fuel, upon which claim for exemption from such tax is made, was used, and such other information as the state treasurer shall require. Upon the presentation of such sworn statement the state treasurer shall cause to be refunded to such consumer from the taxes collected on motor vehicle fuel, the tax paid by such consumer, on such motor vehicle fuel. The state treasurer may require additional information if he shall deem it advisable. Provided that all applications for refunds, as provided for in this section, shall be filed with the state treasurer *either in the first month of each quarter of the calendar year, or in the first month of each calendar year*, and shall include only such motor vehicle fuel as

has been purchased during the previous quarter *or year, as the case may be*, as shown by the invoice, *provided that any claim for a refund which was filed with the state treasurer on or before February 1, 1927, shall be paid when approved by him.*

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

Approved April 13, 1927.

No. 106, A.]

[Published April 14, 1927.]

## CHAPTER 26.

AN ACT to amend subsection (1) of section 82.05 of the statutes, relating to election of the county highway committee.

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

SECTION 1. Subsection (1) of section 82.05 of the statutes is amended to read: (82.05) (1) Each county board at the annual meeting shall by ballot elect \* \* \* a committee of not less than three or more than five persons, \* \* \* to serve for one year and until their successors are elected \* \* \*. *Any vacancy occurring in the committee may be filled until next meeting of the county board by appointment made by chairman of said board.* Such committee shall be known as the "County Highway Committee," and shall be the only committee representing the county in the expenditure of county funds in constructing or maintaining, or aiding in constructing or maintaining any roads or bridges within the county. The members of such committee shall be reimbursed for their actual and necessary expenses incurred in the performance of their official duties, and shall be paid the same per diem for time actually and necessarily spent in the performance of their duties as is paid to members of other county board committees, not, however, exceeding \* \* \* *five* hundred dollars in counties in which the committee will supervise less than one hundred fifty thousand dollars' worth of construction and maintenance the succeeding year; \* \* \* *five* hundred dollars in counties in which said committee will supervise between one hundred and fifty thousand and four hundred thousand dollars' worth of said work the succeeding year; and five hundred dollars in counties in which said committee will