

No. 137, S.]

[Published September 3, 1929.]

CHAPTER 447.

AN ACT to create section 103.47 of the statutes, relating to the hours of labor for guards in penal institutions.

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

SECTION 1. A new section is added to the statutes to read:
103.47 The board of control shall make a study of the hours of labor in the state charitable and penal institutions and of the feasibility of placing the employes of these institutions on the eight hour day basis, and the said board is authorized to put the eight hour day into effect for guards at the state prison and the state reformatory as soon as it shall be practicable and the necessary funds shall be available.

SECTION 2. The board of control shall make a report to the legislature at the opening of the regular session of 1931 giving the results of its study of the hours of labor in state charitable and penal institutions and shall include therein the number of guards at the state prison and the state reformatory who have been placed on an eight hour day basis, pursuant to section 103.47 of the statutes.

SECTION 3. This act shall take effect upon passage and publication.

Approved August 29, 1929.

No. 175, A.]

[Published September 3, 1929.]

CHAPTER 448.

AN ACT to repeal paragraph (e) of subsection (1) of section 71.05, subsection (5) of section 76.02, sections 76.47 to 76.53; to amend paragraph (d) of subsection (1) of section 71.05, and section 76.42; and to create subsection (4) of section 71.19, and subsection (5) of section 76.02 of the statutes, relating to the taxation of certain public service corporations and subjecting certain of such corporations to the income tax.

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

SECTION 1. Paragraph (e) of subsection (1) of section 71.05, subsection (5) of section 76.02, and sections 76.47 to 76.53 of the statutes are repealed.

SECTION 2. Paragraph (d) of subsection (1) of section 71.05, and section 76.42 of the statutes are amended to read: (71.05) (1) (d) Income of mutual savings banks, mutual loan corporations, building and loan associations, *insurance companies, steam railroad corporations, sleeping car companies as defined in section 76.39*, and corporations or associations organized under sections 185.01 to 185.22, and of all religious, scientific, educational, benevolent or other corporations or associations of individuals not organized or conducted for pecuniary profit.

76.42 The tax commission shall carefully consider all reports made pursuant to section 76.40 and all other facts and evidence collected or available, and after hearing the testimony and arguments which each company defined in section 76.39 may offer, shall proceed to determine the true cash value of the entire property of each such company in this state, and 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 company, the amount of the assessment, the rate of levy and the amount of the tax; and such company shall have thirty days after the mailing of such notice within which to pay said tax to the state treasurer. * * * The assessment and taxation of the property of any company in the name of the owner, lessee or operating company shall be deemed and held an assessment and taxation of all the title and interest of every kind or nature in such property.

SECTION 3. A new subsection is added to section 71.19 of the statutes to read: (71.19) (4) This section and the provisions of this chapter relating to the apportionment of taxable income to the several towns, cities and villages and those relating to the collection of the income tax by the county treasurer, shall not apply to telegraph companies, or transportation companies as defined in subsection (4) of section 76.02 and in section 76.39, respectively. All such telegraph companies and transportation companies shall pay their taxes under this chapter directly into the state treasury, and such taxes shall not be apportioned or distributed to the taxing districts within which the properties lie, but shall be retained entirely by the state, to be used as specified in section 20.255.

SECTION 4. A new subsection is added to section 76.02 of the

statutes to be numbered and to read: (76.02) (5) Any person, association, company or corporation engaged in this state in any of the businesses enumerated in paragraphs (a) to (e) of this subsection, excepting only business enterprises carried on exclusively for the private use of the person, association, company or corporation engaged therein, whose property extends into two or more assessment districts shall be deemed a light, heat and power company.

(a) Generating and furnishing gas for lighting or fuel or both;

(b) Supplying water for domestic or public use or for power or manufacturing purposes;

(c) Generating, transforming, transmitting or furnishing electric current for light, heat or power;

(d) Generating and furnishing steam or supplying hot water for heat, power or manufacturing purposes.

(e) The improvement of navigation of public streams or other public waters.

The property both real and personal, including all rights, franchises and privileges used in and necessary to the prosecution of the business of a light, heat and power company shall be deemed personal property for the purposes of taxation and shall be valued and assessed together as a single item.

In case the property of any public utility described in paragraphs (a) to (e) is physically connected and operated in connection with any one or more public utilities described in this subsection or in subsection (3) of this section, all such property shall be included, valued and assessed as a single item.

SECTION 5. This act shall take effect upon passage and publication.

Approved August 29, 1929.