

No. 191, S.]

[Published June 30, 1931.

CHAPTER 377.

AN ACT to repeal subsections (2), (3), and (4), to amend subsection (1), and to create subsections (2) to (8) of section 76.38 of the statutes, relating to the taxation of telephone companies.

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

SECTION 1. Subsections (2), (3), and (4) of section 76.38 of the statutes are repealed.

SECTION 2. Subsection (1) of section 76.38 of the statutes is amended to read: (76.38) (1) Any person, copartnership, association, company or corporation 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 first day of March, 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 *and* treasurer * * * of such company so operating, or two of the * * * 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, which shall include all receipts on toll line business, beginning and ending within the state, and a proportion based upon the mileage within the state to the entire mileage over which such business is done, of receipts on all interstate business passing through, into or out of the state, and from the service of the local and rural exchange property of the company and the town, city, or village in which any portion of such local or rural exchange property is located, and any portion of the gross receipts therefrom are derived, with the true amount of the gross receipts of each such local or rural exchange derived from such exchange business in each town, city or village. * * *

(1a) A statement showing the gross receipts received from the operation of the local and/or rural exchange property shall be

filed with the treasurer of each town, city or village in which all or any portion of any local or rural exchange of the company may be located and any portion of the gross receipts therefrom are derived.

(1b) The state treasurer shall on or before the first day of June of each year, notify the treasurer of each taxing district the amount of tax due from each telephone utility operating in said tax district.

SECTION 3. Seven new subsections are added to section 76.38 of the statutes to be numbered and to read: (76.38) (2) For the purpose of assessing taxes under this section of the statutes a telephone exchange shall be defined as follows: That portion of the area served by any person, copartnership, association, company, or corporation which is included in the exchange rate as fixed by the railroad commission.

(3) Every person, copartnership, association, company, or corporation operating one or more telephone exchanges shall pay an annual license fee to be computed upon the total gross receipts from each exchange as follows:

(a) Two and one-half per cent of such total gross receipts from local and rural exchange service, if such gross receipts are less than ten thousand dollars.

(b) Three per cent of such total gross receipts from local and rural exchange service, if such gross receipts equal or exceed ten thousand dollars and are less than seventy-five thousand dollars.

(c) Four per cent of such total gross receipts from local and rural exchange service, if such gross receipts equal or exceed seventy-five thousand dollars and are less than one hundred fifty thousand dollars.

(d) Five per cent of such total gross receipts from local and rural exchange service, if such gross receipts equal or exceed one hundred fifty thousand dollars and are less than five hundred thousand dollars.

(e) Six per cent of such total gross receipts from local and rural exchange service, if such gross receipts equal or exceed five hundred thousand dollars.

(4) Every person, copartnership, association, company, or corporation operating a toll line or toll lines or furnishing toll service shall pay an annual license fee to be computed upon the gross

receipts from toll business transacted attributable to Wisconsin, as follows:

(a) Two and one-half per cent of the total gross receipts from toll business, if such gross receipts are less than twenty-five thousand dollars.

(b) Three per cent of the total gross receipts from toll business if such gross receipts equal or exceed twenty-five thousand dollars and are less than fifty thousand dollars.

(c) Three and one-half per cent of the total gross receipts from toll business, if such gross receipts equal or exceed fifty thousand dollars and are less than seventy-five thousand dollars.

(d) Four per cent of the total gross receipts from toll business, if such gross receipts equal or exceed seventy-five thousand dollars and are less than one hundred thousand dollars.

(e) Four and one-half per cent of the total gross receipts from toll business, if such gross receipts equal or exceed one hundred thousand dollars and are less than two hundred thousand dollars.

(f) Five per cent of the total gross receipts from toll business, if such gross receipts equal or exceed two hundred thousand dollars and are less than three hundred thousand dollars.

(g) Five and one-half per cent of the total gross receipts from toll business, if such gross receipts equal or exceed three hundred thousand dollars and are less than four hundred thousand dollars.

(h) Six per cent of the total gross receipts from toll business, if such gross receipts equal or exceed four hundred thousand dollars and are less than five hundred thousand dollars.

(i) Six and one-half per cent of the total gross receipts from toll business, if such gross receipts equal or exceed five hundred thousand dollars and are less than six hundred thousand dollars.

(j) Seven per cent of the total gross receipts from toll business, if such gross receipts equal or exceed six hundred thousand dollars and are less than seven hundred thousand dollars.

(k) Seven and one-half per cent of the total gross receipts from toll business, if such gross receipts equal or exceed seven hundred thousand dollars and are less than eight hundred thousand dollars.

(l) Eight per cent of the total gross receipts from toll business, if such gross receipts equal or exceed eight hundred thousand dollars.

(5) When the annual license fee upon the total gross receipts as computed at the rates specified in this section is less than five cents for each telephone instrument owned and operated, or operated within this state by any person, copartnership, association, company or corporation, a sum equal to five cents for each telephone instrument shall be paid as an annual license fee by such company. Any amount paid under the provisions of this subsection shall be retained in the state treasury.

(6) The license fee upon the toll line business and fifteen per cent of the license fee upon the local and rural exchange business shall be retained by the state. The license fee upon eighty-five per cent of the gross receipts from local and rural exchange business shall be distributed to the towns, villages, and cities in which all or any portion of any local or rural exchange of the company may be located and from which any portion of the gross receipts therefrom are derived.

(7) The records, books, accounts, and papers of any person, copartnership, association, company or corporation shall be subject to inspection and examination by the state treasurer or by such person as he may designate for that purpose.

(8) Subject to the foregoing provisions, the amount arising from such license fees based upon gross receipts shall be paid by the company as follows, viz.: The license fee upon eighty-five per cent of the gross receipts from the local and rural exchange service or business in each such town, village or city, respectively, shall, on or before the first day of March, in each year, be paid to the respective treasurer of each town, city or village in which any portion of the local or rural exchange property is located, and any portion of the gross receipts therefrom are derived, for the use and benefit of each such town, city or village; the balance of the license fee upon fifteen per cent of such gross receipts from local and rural 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 and the alternative five cents tax for each telephone instrument provided for in subsection (5) shall be paid to the state treasurer and become a part of the general fund for the use of the state. Every such person, copartnership, association, company or corporation, upon filing such verified statement with the state treasurer and the filing of statement as provided in subsec-

tion (1a) 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 thirty-first day of December, unless sooner revoked.

SECTION 4. This act shall take effect on January 1, 1932.

Approved June 27, 1931.

No. 265, S.]

[Published June 30, 1931.

CHAPTER 378.

AN ACT to amend section 343.484 of the statutes, relating to obstructing highways.

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

SECTION 1. Section 343.484 of the statutes is amended to read: 343.484 OBSTRUCTING HIGHWAY WITH EMBANKMENT OR DITCH. Any person who shall wilfully or maliciously make any ditch, depression or embankment or *place any obstruction* in any public highway intended or calculated to impede or incommode the use of such highway, or who shall place any obstruction in any ditch constructed to drain any highway, shall be guilty of a misdemeanor and upon conviction shall be punished by a fine of not less than ten nor more than one hundred dollars.

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

Approved June 27, 1931.

No. 273, S.]

[Published June 30, 1931.

CHAPTER 379.

AN ACT to create section 29.628 of the statutes, relating to reports of hunters and trappers of their yearly catch.

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: 29.628 On or before February first next after the date of issuance of any hunting or trapping license issued under this chapter the