

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

SECTION 1. A new subsection is added to section 99.07 of the statutes to read: (99.07) (6) Prescribe a form of statement to be furnished at each regular payment date by every cheese factory, butter factory, condensery plant or milk receiving plant to any person from whom milk is purchased or received on a butter-fat or cheese basis. On and after July 1, 1931, any person, firm or corporation in charge of such cheese factory, butter factory, condensery plant or milk receiving plant who shall fail to furnish such statement to every person from whom milk is so purchased or received shall be guilty of a misdemeanor and upon conviction thereof shall be fined not less than twenty-five dollars nor more than one hundred dollars.

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

Approved June 27, 1931.

No. 344, A.]

[Published July 1, 1931.]

#### CHAPTER 400.

AN ACT to amend subsection (30) of section 60.29 of the statutes, relating to assessments for improvements in villages.

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

SECTION 1. Subsection (30) of section 60.29 of the statutes is amended to read: (60.29) (30) Whenever the town board may have been authorized by resolution of the town meeting adopted pursuant to subsection (12) of section 60.18 of the statutes to exercise the powers relating to villages and conferred on village boards, and it shall in the exercise of such powers determine to provide in any unincorporated village in said town any convenience or public improvement, including the lighting of streets, \* \* \* then the cost thereof shall be assessed upon all property within the boundaries of the unincorporated village, and that all assessments heretofore made upon the property in any unincorporated village and for any such convenience and improvement, including the lighting of the streets, shall be valid, provided the town meeting of any such town shall have adopted a resolution pursuant to subsection (12) of section 60.18 of the statutes authorizing the town

board to exercise all powers relating to villages and conferred on village boards.

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

Approved June 27, 1931.

No. 437, A.]

[Published July 1, 1931.

### CHAPTER 401.

AN ACT to repeal and recreate section 78.06 of the statutes, relating to the motor vehicle fuel tax.

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

SECTION 1. Section 78.06 of the statutes is repealed.

SECTION 2. A new section is added to the statutes to be numbered and to read: 78.06 (1) The license tax upon motor vehicle fuel sold or used in any calendar month shall be paid at the same time the statement required by section 78.04 is rendered to the state treasurer, who shall receipt the dealer therefor.

(2) In case any tax imposed herein is not paid when due, a penalty of ten per cent thereof shall immediately accrue. If such tax remains delinquent and unpaid for a period of one month from the date when due, then in that event the state treasurer shall add an additional penalty of two per cent for each month or fraction of a month that such tax remains delinquent and unpaid. The amount so added shall be collected and paid at the same time and in the same manner as such delinquent tax. If said tax remains due and unpaid on the first day of the month following the month in which it should have been paid, the license of the dealer failing to pay the tax due, is automatically revoked, and such license shall not be renewed until all the tax, penalty, costs and interest have been paid. The attorney-general shall strictly enforce the provisions of this section.

(3) Every dealer paying such tax or being liable for the payment thereof shall be entitled to charge and collect an amount per gallon equal to the tax imposed by section 78.01 on such motor vehicle fuel sold by him, as part of the selling price thereof, and in the case of compounds or when the tax shall have been paid on motor vehicle fuel or the ingredients entering into such motor vehicle fuel, under the provisions of this chapter or any other stat-