

No. 90, S.]

[Published June 22, 1933.

CHAPTER 289.

AN ACT providing for a recomputation of the privilege highway tax in certain cases, and making an appropriation.

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

SECTION 1. Whenever any city, town or village treasurer could not collect personal property taxes levied for the year 1930 before the time provided by law for delivering the delinquent tax roll to the county treasurer, because the entire assets of the person, firm or corporation charged with said taxes were involved in bankruptcy or receivership proceedings, the amount of such taxes subsequently collected and paid into the city, town, village or county treasury prior to the time this act takes effect shall be considered as paid before the time provided by law for delivering the delinquent tax roll to the county treasurer, for the purposes of the computation provided for in subsection (1) of section 85.045.

SECTION 2. Upon application of any city, town or village for a recomputation under the provisions of section 1 of this act, filed with the tax commission within six months after this act takes effect and giving such information in such form as said commission may require, the tax commission shall make a recomputation pursuant to the provisions of subsection (1) of section 85.045 and the provisions of this act, and shall certify same to the highway commission. The highway commission upon receipt of such certification shall pay such further amount as may be due any city, town or village as of February 1, 1932 and February 1, 1933, by reason of such recomputation. On February 1, 1934 and annually thereafter such city, town or village shall in no case receive under paragraph (a) of subsection (2) of section 20.49 less than the amount determined by such recomputation.

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

Approved June 20, 1933.