

cash payments made within the year covered by the income tax return, and provided further that deductions for income taxes paid to the United States government shall be limited to taxes paid on net income which is taxable under this chapter; and provided further that income taxes imposed by the state of Wisconsin shall accrue for the purpose of this subsection only in the year in which such taxes are assessed.

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

Approved July 25, 1933.

No. 835, A.]

[Published July 28, 1933.

### CHAPTER 468.

AN ACT to create section 49.124 of the statutes, relating to poor relief.

*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:

49.124 PENALTIES. (1) Any person who, with intent to secure relief whether for himself or for some other person, shall wilfully make any false representations shall upon conviction be punished as provided in section 343.25.

(2) Any person who wilfully does any act designed to interfere with the proper administration of relief shall be guilty of a misdemeanor and upon conviction shall be fined not less than ten nor more than one hundred dollars or be punished by imprisonment in the county jail for not less than ten nor more than sixty days.

(3) Any dependent person who shall sell or exchange supplies or articles furnished him as relief or who shall dispose of such supplies or articles in any other way than as directed, with intent to defraud the county or municipality furnishing him poor relief, and any person who shall purchase any article knowing it to have been furnished to another person as relief shall be guilty of a misdemeanor and upon conviction shall be punished as provided in subsection (2).

(4) Any person who without legal authority shall send or bring, cause to be sent or brought, or advise any dependent person to go into any municipality for the purpose of making him a charge upon such municipality in order to relieve himself or his

municipality from responsibility for the relief of such dependent person shall be deemed guilty of a misdemeanor and upon conviction shall be punished as provided in subsection (2).

(5) Any person in charge of poor relief or any of his assistants who shall receive or solicit any commission or derive or seek to obtain any personal financial gain through any purchase, sale, disbursement or contract for supplies or other property used in the administration of relief shall be deemed guilty of a misdemeanor and upon conviction shall be punished as provided in section 348.28.

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

Approved July 25, 1933.

No. 849, A.]

[Published July 28, 1933.

### CHAPTER 469.

AN ACT to create section 76.75 and subsection (5) of section 20.09 of the statutes, relating to an emergency occupational tax on chain stores, providing penalties, and making an appropriation.

*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 and a new subsection is added to section 20.09 of the statutes to read: 76.75 OCCUPATIONAL TAX ON CHAIN STORES. (1) On and after the effective date of this section and until December 31, 1935, an occupational tax is imposed on the gross income from retail operations of all persons engaged in the chain store business in this state.

(2) Every person engaged in the business of operating or maintaining in this state under the same general management, supervision, or ownership two or more stores, mercantile establishments or places where goods, wares, or merchandise of any kind (including, without limitation because of enumeration, groceries, meats, fruits, vegetables, flowers, clothing, shoes, wearing apparel, dry goods, tobacco products, furniture, hardware, stationery, books, drugs, toilet articles, five cents to a dollar novelties and notions, gasoline, fuel oil, lubricating oil, automobiles, automobile accessories, electric appliances, gas appliances, lumber, coal, building material, machinery, implements, nursery stock,