

review the action of the commission. All such applications for review shall be considered and disposed of as speedily as possible. The building and loan advisory committee may require the banking commission to submit any of its official actions relating to building and loan associations to said committee for its approval.

Approved July 10, 1945.

No. 501, S.]

[Published July 13, 1945.]

### CHAPTER 439.

AN ACT to repeal 139.50 (27); to amend 20.05 (11), and to create 139.50 (1) (ia) and 139.51 of the statutes, relating to taxes on certain tobacco products, providing penalties, and making an appropriation.

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

SECTION 1. 20.05 (11) of the statutes, as amended by chapter 293, laws of 1945, (Bill No. 1, A.) is amended to read:

20.05 (11) On July 1, 1945, \$57,300, and annually, beginning July 1, 1946, \$59,400 for the collection of the occupational tax on tobacco products imposed in sections 139.50 and 139.51 and for the performance of his duties in connection therewith.

SECTION 2. 139.50 (1) (ia) of the statutes is created to read:

139.50 (1) (ia) "Retailer" means any person, firm or corporation that sells, exchanges, offers, or exposes for sale or exchange, or has in his possession with intent to sell or exchange to consumers, any tobacco products.

SECTION 3. 139.50 (27) of the statutes is repealed.

SECTION 4. 139.51 of the statutes is created to read:

139.51 TAX ON THE USE OF TOBACCO PRODUCTS. (1) DEFINITIONS. As used in this section, the expressions "tobacco products," "person" and "sell," "sold" or "sale" shall have the definition as provided in section 139.50 (1).

(2) IMPOSITION OF TAX. From and after the effective date of this section and until June 30, 1947, to provide revenue for the rehabilitation of returning veterans of World War II, construction and improvements at state institutions and other state property, and post-public works projects to relieve post-

war unemployment, a tax is assessed, imposed and levied upon the use in this state by any person, whether the owner or otherwise, of tobacco products for any purpose whatsoever. Such tax shall be imposed but once with respect to the same tobacco products whether the possession thereof continues with the person paying the tax or is transferred to another.

(3) **RATES OF TAX.** The tax imposed by this section shall be collected at the following rates with respect to tobacco products not exempted under subsection (4):

(a) On cigarettes weighing not more than 3 pounds per thousand, 1 mill on each such cigarette.

(b) On cigarettes weighing more than 3 pounds per thousand, 2 mills on each such cigarette.

(c) On cigarette papers or wrappers or any papers made or prepared for the purpose of making cigarettes, made up in packages, books or sets, on each such package, book or set containing:

1. 50 papers or less, one-half cent.
2. More than 50 papers, but not more than 100 papers, 1 cent.
3. More than 100 papers, one-half cent for each 50 or fractional part thereof.

(d) On cigarette tubes, 1 cent for each 50 tubes or fractional part thereof.

(4) **EXEMPTIONS.** The tax imposed by this section shall not be applicable to the following:

(a) Tobacco products subject to the tax imposed by section 139.50;

(b) Tobacco products for purposes of shipment in interstate or foreign commerce;

(c) Tobacco products by or consigned to any railroad company (including any trustee or receiver of any such company) for sale to bona fide passengers or other persons actually being transported.

(5) **DECLARATION AND PAYMENT.** (a) Any person subject to the tax imposed by this section shall, within 3 days after acquiring possession of the tobacco products involved or within 3 days after the effective date of this section whichever occurs last, file with the state treasurer a declaration of the possession of such tobacco products and shall transmit with the declaration to the state treasurer the tax imposed by this section.

(b) On receipt of the declaration and payment of the tax as required by paragraph (a), the state treasurer shall issue a receipt to the person paying the tax and furnish said person with a suitable tax stamp to be affixed to the package of tobacco products upon which the tax has been paid.

(c) The declaration and receipt referred to in paragraphs (a) and (b) shall contain the name and address of the person possessing the tobacco products involved, the location of such tobacco products, and the quantity, brand name, place of purchase and date of purchase of such tobacco products.

(6) PRESUMPTION FROM POSSESSION. The possession of any tobacco products which do not bear the stamp required by section 139.50 shall be prima facie evidence that the possession of such tobacco products is subject to the tax imposed by section 139.51 and that this latter tax has not been paid.

(7) PENALTIES, ADMINISTRATIVE PROVISIONS. To the extent consistent with this section, all provisions of section 139.50 relative to penalties, enforcement administration and review shall be applicable to the tax imposed under section 139.51.

(8) PROVISIONS SEVERABLE. The several terms and provisions of this section shall be deemed severable and if any provisions of this section, or the application thereof to any person or circumstance is held invalid, the remainder of the section and the application of such provision or provisions to other persons or circumstances shall not be affected thereby.

Approved July 10, 1945.

No. 286, A.]

[Published July 13, 1945.]

#### CHAPTER 440.

AN ACT to amend 71.06 (3), 71.09 (7), 71.10 (6) (a) and 71.11 (1) and to create 71.115 (6) of the statutes, relating to audits of income, and adjustments of tax and rate of interest thereon.

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

SECTION 1. 71.115 (6) of the statutes is created to read:

71.115 (6) In recognition of an existing shortage of skilled and competent professional manpower created by the existing