

limits of the said park, state forest and public land areas, direct connections to the most convenient state trunk highway may be built or maintained under the provisions of this subsection. The expenditure of funds under this subsection shall not affect the eligibility of any highway for aids or the expenditure of other funds thereon.

Approved May 29, 1947.

No. 174, A.]

[Published June 4, 1947.

CHAPTER 199.

AN ACT to repeal 62.17 (4) and to amend 62.17 (6) of the statutes, relating to sidewalks.

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

SECTION 1. 62.17 (4) of the statutes is repealed.

SECTION 2. 62.17 (6) of the statutes is amended to read:

62.17 (6) Whenever the council shall by resolution or ordinance so determine, sidewalks shall be kept in repair by and at the expense of the city, or the council may direct that a certain proportion of the cost of construction, reconstruction or repair be paid by the city and the balance by abutting property owners.

Approved June 2, 1947.

No. 270, A.]

[Published June 4, 1947.

CHAPTER 200.

AN ACT to amend 78.04 (1) (Introductory paragraph), 78.06 (1), 78.16 and 78.20 (1), relating to motor fuel tax reports and payments and providing penalties.

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

SECTION 1. 78.04 (1) (Introductory paragraph) of the statutes is amended to read:

78.04 (1) (Introductory paragraph) For the purpose of determining the amount of his liability to the state for the tax

herein imposed, each wholesaler shall, not later than the twentieth day of each calendar month, file with the department, on forms prescribed by it, monthly reports sworn to by the wholesaler * * *. *Such reports shall be considered filed on time if mailed in an envelope addressed to the department, and post-marked before midnight of the twentieth day of the calendar month. Such reports shall include the following:*

SECTION 2. 78.06 (1) of the statutes is amended to read:

78.06 (1) If any wholesaler shall fail, neglect or refuse to make any report or * * * *tax payment* for any calendar month as required by this chapter, the department shall note such failure, neglect or refusal on its records, and shall estimate the motor fuel receipts or distributions of said wholesaler, and make and file such statement, report or return for said wholesaler, based upon such information as is available in its office or elsewhere, and the department shall determine the amount of motor fuel taxes due from said wholesaler, adding to said motor fuel taxes a penalty of * * * *\$25 for the first failure, neglect or refusal within a calendar year to report or make tax payment and if the motor fuel taxes due remain unpaid after the last day of the month when due an additional penalty of 15 per cent of the amount of the motor fuel taxes due shall be added, and for each additional failure, neglect or refusal in the same calendar year to report or make tax payment a penalty of 15 per cent of the amount of motor fuel taxes due, and said wholesaler shall be estopped from complaining of the amount of said estimate. The department shall send a written demand for payment to the wholesaler by registered mail addressed to said wholesaler at the address of the principal place of business of said wholesaler as given by him in his application for a wholesaler's license required to be filed under this chapter, within 10 days after said statement, report or return was due to be filed, and if such amount is not paid within 5 days from the date of the mailing of said demand, the license of said wholesaler shall be automatically suspended and the department shall proceed to collect such motor fuel taxes, penalties and costs in the manner herein provided.*

SECTION 3. 78.16 of the statutes is amended to read:

78.16 *Except as provided in section 78.06 (1), in case any motor fuel tax is not paid when due, a penalty of 15 per cent thereof shall immediately accrue. If such tax remains delin-*

quent and unpaid for a period of one month from the date when due, then and in that event the department shall add an additional penalty of 2 per cent each month or fraction of a month that such tax remains delinquent and unpaid. The amount so added shall become a part of the tax and shall be collected and paid at the same time and in the same manner as such delinquent taxes; provided, however, that if said tax is not paid when due, according to the provisions of this chapter, the license of the wholesaler shall be automatically revoked; provided further, that if said tax is paid within 10 days after it becomes due, and the wholesaler shows that said delay was caused by accident, facts or circumstances wholly out of the control of said wholesaler, then said penalty may be waived, but unless said tax is paid when due and not later than 10 days thereafter as herein set forth, the department shall have no administrative discretion to waive said penalty of revocation of said license; provided further, that any penalties so collected under the provisions of this section shall be paid into the motor fuel tax fund and distributed as motor fuel taxes are paid in and distributed; provided further, that the penalties provided in this section shall be in addition to the penalties and remedies provided in any other provision of this chapter, and not in lieu thereof.

SECTION 4. 78.20 (1) of the statutes is amended to read:

78.20 (1) No wholesaler shall sell, distribute or offer for sale motor fuel, while in default of or delinquent in the payment of the whole or any part of such tax moneys, and in the event of the failure or refusal to pay such motor fuel tax moneys and the whole thereof, after demand made therefor by the department, such delinquent motor fuel tax moneys together with * * * *the tax penalties provided for in sections 78.06 and 78.16* shall be recovered by and in the name of the state of Wisconsin, and the attorney-general or proper district attorney is authorized and directed to institute suit therefor in any court of competent jurisdiction against said wholesaler, or his surety, if any, or both. In the event such suit or attachment as hereinafter provided for is instituted, upon application made by the attorney-general or district attorney, the court may issue a writ of injunction, without requiring any bond, enjoining and restraining the defendant from selling, distributing or offering to sell any motor fuel subject to said motor fuel tax

until any judgment and costs recovered in said suit or attachment has been paid, and the court shall, upon application by the attorney-general or district attorney, appoint a receiver of the property and business of the delinquent defendant for the purpose of impounding the same as security for any judgment which has been or may be recovered, and said motor fuel tax shall constitute a first and prior lien against the property of said wholesaler, including all property of whatsoever nature, belonging to him, whether used in his business or otherwise, and which lien shall be paramount and superior to any other lien, of whatever nature, against said property, whether attaching prior or subsequent to the time when said tax became due.

Approved May 29, 1947.

No. 286, A.]

[Published June 4, 1947.

CHAPTER 201.

AN ACT to amend 62.12 (4) of the statutes, relating to city taxes.

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

62.12 (4) of the statutes is amended to read:

62.12 (4) The tax levied by the council for any one year for municipal purposes, together with all other taxes * * * to be levied for any city purpose except as provided in section 67.035, shall not exceed 3-1/2 per cent of the assessed value of the real and personal property in the city in that year, except that in addition a special tax for school purposes not exceeding 8 mills on the dollar of such assessed value may be levied.

Approved May 29, 1947.