

section 66.03, except that by agreement between the counties owning the school the assets and liabilities need not be divided at the time any county withdraws its support, in which case, until assets and liabilities are divided, the school may be continued in use under such terms and conditions as may be mutually agreed upon by the counties owning the school.

Approved July 10, 1947.

No. 473, S.]

[Published July 14, 1947.

CHAPTER 394.

AN ACT to amend 78.01 (14), (15) and (16) of the statutes, relating to the tax on motor fuel.

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

78.01 (14), (15) and (16) are amended to read:

78.01 (14) Except as hereinafter provided in subsection (15), motor fuel imported into this state from any other state, territory or foreign country by vessel, and delivered in such vessel to any person, at a marine terminal in this state for storage or so imported by pipe line and delivered to any person by such pipe line or a connecting pipe line at a pipe line terminal or pipe line tank farm in this state for storage, *or motor fuel imported into this state from any other state, territory or foreign country for storage and blending at a marine terminal, pipe line terminal, or pipe line tank farm*, shall be deemed to have been "received" by such person thereat when the same shall have been loaded (1) into tank cars, ships or barges, tank trucks, tank wagons or other types of transportation equipment, containers or facilities at such marine or pipe line terminal or tank farm for ultimate destination within this state or (2) placed in any tank or other container from which any sales or deliveries not involving transportation are made directly, but not before.

(15) Motor fuel refined at a refinery in this state or motor fuel brought into this state by boat, barge or pipe line, and stored at a marine or pipe line terminal in this state, *or motor fuel imported into this state from any other state, territory or foreign country for storage and blending at a marine terminal, pipe line terminal, or pipe line tank farm*, may be sold, shipped

or delivered therefrom tax free in tank car lots to the holder of an unrevoked wholesaler's license issued as in this chapter provided, without liability on the part of the seller for the tax thereon. Motor fuel so sold, shipped or delivered tax free shall thereupon be deemed to have been received by the purchasing wholesaler and such purchasing wholesaler shall be liable for the tax thereon and shall have all the rights and privileges and be subject to all the duties and liabilities of a wholesaler to the same extent as if he had imported such motor fuel from without the state.

(16) Motor fuel imported by any person into this state from any other state, territory or foreign country, other than by vessel for storage at refineries or marine terminals as hereinbefore set forth, or by pipe line for storage at pipe line terminals or pipe line tank farms as hereinbefore set forth, or other than for storage and refining at refineries or for storage and blending at marine terminals, pipe line terminals or pipe line tank farms as hereinbefore set forth, shall be deemed to be "received" in this state at the time and place where the same shall be unloaded, by the person who at such time shall be the owner thereof, but not before.

Approved July 10, 1947.

No. 78, S.]

[Published July 15, 1947.]

CHAPTER 395.

AN ACT to amend 40.22 (7) and to create 101.10 (5d) of the statutes, relating to fire drills in schools.

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

SECTION 1. 40.22 (7) of the statutes is amended to read:

40.22 (7) (a) The person having direct charge of any public, private or parochial school * * * shall, at least once each month without previous warning, drill all pupils in the proper method of departure from the building as if in case of fire. *The foregoing provisions shall be observed except when, in the judgment of the principal or person having such direct charge, he shall deem that the health of the pupils may be endangered by inclement weather conditions.*