

which is not a light, heat and power company as defined by section 76.02 (8) and which is engaged in the business of transporting or transmitting gas, gasoline, oils, motor fuels, or other fuels, by means of pipe lines shall be deemed a pipe line company.

SECTION 7. 76.28 (7) of the statutes is created to read:

76.28 (7) Twenty-five per cent of the taxes paid into the treasury by any pipe line company defined by section 76.02 shall be allocated to the areas served by the distributing gas utilities in proportion that the wholesale sales to each such gas utility bears to the total wholesale sales within the state. The taxes thus allocated shall be paid to the towns, villages and cities in each such area in proportion to the retail sales in each town, village and city. The remainder of the taxes shall be distributed as follows: Fifteen per cent thereof shall be retained by the state and 65 per cent shall be distributed to the towns, villages and cities and 20 per cent shall be distributed to the counties within which the property of the company is located, in proportion as near as may be to the property located in each such town, village, city and county. The provisions of 76.28 (2) and (3) relating to distribution of taxes to school districts shall apply to the taxes of pipe line companies.

Approved July 30, 1947.

No. 119, S.]

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CHAPTER 489.

AN ACT to amend 70.11 (28) of the statutes, relating to exempting from taxation memorial halls and grounds of the Polish Legion of American Veterans.

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

70.11 (28) of the statutes is amended to read:

70.11 (28) All memorial halls and the real estate upon which the same are located, owned and occupied by * * * any organization of United States war veterans organized in this state pursuant either to chapter 180, or to federal law containing permanent memorial tablets with the names of former residents of any given town, city or county, who lost their lives in the

military or naval service of the state or the United States in any war inscribed thereon, and all buildings erected, purchased or maintained by any county, city, town or village as memorials under section 45.05 or section 45.055. The *occasional* renting of such halls or buildings for public purposes shall not render them taxable, provided that all income derived therefrom be used for the upkeep and maintenance thereof.

Approved July 30, 1947.

No. 131, S.]

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CHAPTER 490.

AN ACT to amend 75.35 (2) (a) and (3) and 75.68 and to create 75.69 of the statutes, relating to sales of real estate by a municipality.

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

SECTION 1. 75.35 (2) (a) and (3) of the statutes are amended to read:

75.35 (2) (a) *Except as provided in section 75.69, any municipality shall have the power to sell and convey its * * * lands acquired in the enforcement of delinquent tax liens in such manner and upon such terms as its governing body may by ordinance or resolution determine, including without restriction because of enumeration, sale by land contract, or by quit claim or warranty deed with mortgage from vendee to secure any unpaid balance of the purchase price. Such mortgage may be foreclosed in the same manner as any other mortgage. The title to lands conveyed by land contract shall remain in the municipality until fully paid for and in the event of default in such payment the municipality may foreclose the land contract with costs and reasonable attorney fees. When such land contract runs to a person or private corporation, the lands therein conveyed shall be placed on the tax roll and be subject to taxation the same as though absolute title thereto was vested in the purchaser under such land contract. Such purchaser shall be liable to pay all taxes against such land and in the event of failure to make such payment the municipality may pay the same and add the sum so paid to the amount due on the land contract.*