83 WISACT 276

1983 Assembly Bill 618

Date of enactment: April 20, 1984 Date of publication: April 26, 1984

- 1470 -

## 1983 Wisconsin Act 276

AN ACT to repeal 70.423; and to amend 70.111 (2) of the statutes, relating to the occupational tax on beekeepers (suggested as remedial legislation by the department of revenue).

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

LAW REVISION COMMITTEE PREFATORY NOTE: This bill is a remedial legislation proposal, requested by the department of revenue, and introduced by the law revision committee under s. 13.83 (1) (c) 4 of the statutes. After careful consideration of the various provisions of this bill, the law revision committee has determined that this bill makes minor substantive changes in the statutes, and that these changes are desirable as a matter of public policy.

SECTION 1. 70.111 (2) of the statutes is amended to read:

70.111 (2) ANIMALS. Farm poultry, farm animals, bees and bee equipment and furbearing animals under 4 months of age and the hides and pelts of all farm and furbearing animals in the hands of the grower.

SECTION 1m. 70.423 of the statutes is repealed.

SECTION 2. Effective date. This act takes effect on the January 1 following publication.

NOTE: This bill repeals the occupational tax on beekeepers. This tax has not been assessed since 1980, because the definition of a "colony of bees" in the statute requires brood bees to be present, which is unlikely on the January 1 assessment date.