

No. 6, S.]

[Published January 27, 1932.]

**CHAPTER 16.**

AN ACT to amend section 196.85 of the statutes, relating to payment of the expenditures of the public service commission by utilities, power districts, and railroads.

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

SECTION 1. Section 196.85 of the statutes (created in Chapter 183, Laws of 1931, and amended by Section 11 of Chapter 475, Laws of 1931) is amended to read: 196.85 PAYMENT OF COMMISSION'S EXPENDITURES BY UTILITIES. (1) Whenever the commission in a proceeding upon its own motion, on complaint, or upon an application to it shall deem it necessary *in order to carry out the duties imposed upon it by law to investigate the books, accounts, practices and activities of, or make appraisals of the property of any public utility, power district or railroad or to render any engineering or accounting services to any public utility, power district or railroad, such public utility, power district or railroad shall pay the expenses reasonably attributable to such investigation, appraisal or service \* \* \* . The commission shall ascertain such expenses, and after giving notice and an opportunity to be heard, shall render a bill therefor, by registered mail, to the public utility, power district or railroad, either at the conclusion of the investigation, appraisal or services, or from time to time during its progress. Upon bill so rendered such public utility, power district or railroad shall, within thirty days, pay to the commission the amount of the special expense for which it is billed, and such payment when made shall be credited to the appropriation to the commission in subsection (4) of section 20.51. The total amount which any public utility, power district or railroad shall be required to pay under the provisions of this subsection in any calendar year shall not exceed one-half of one per cent of its gross operating revenues derived from intrastate operations in the last preceding calendar year. Where, pursuant to this subsection costs are incurred in any calendar year which are in excess of one-half of one per cent of such gross operating revenues, the excess costs shall not be chargeable as part of the remainder under subsection (2) of this section but shall be paid out of the general appropriation to the public service commission.*

(2) The commission shall annually, within ninety days after the close of each fiscal year, ascertain the total of its expenditures during such year which are reasonably attributable to the performance of its duties under chapters 184, 196, and 198, and of its duties in relation to street and interurban railways under chapter 195, and shall deduct therefrom all amounts collected under subsection (1) of this section and of subsection (2) of section 184.10. The remainder, *after the giving of notice and an opportunity to be heard* shall be assessed *by the commission* to the several public utilities, power districts, and street and interurban railways in proportion to their respective gross operating earnings during the last calendar year, *derived from intrastate operations*. Such assessment shall be paid within thirty days after bill rendered, by registered mail, to the several public utilities, power districts, or street and interurban railways, and when paid shall be credited to the appropriation made in subsection (4) of section 20.51. The total amount which may be assessed to the public utilities, power districts, and street and interurban railroads, under authority of this subsection, shall not exceed one-fifth of one per cent of the total gross operating revenues of such public utilities, power districts, and railroads during such calendar year, *derived from intrastate operations*.

(3) Amounts assessed against any public utility, power district, or railroad either under subsection (1) or subsection (2) of this section, not paid after thirty days after the mailing of a registered letter notifying the public utility, power district, or railroad of the amount assessed against it, shall draw interest at the rate of \* \* \* *six* per cent per annum, and upon failure to pay the same the attorney-general shall proceed by action in the name of the state against such public utility, power district, or railroad to collect the amount due, together with interest and the cost of the suit. *In such action the defendant shall be entitled to raise every relevant issue of law, but the commission's findings of fact made pursuant to this section shall be prima facie evidence of the facts therein stated.* \* \* \*

(4) *If either subsection (1) or (2) or any part thereof or the application thereof to any person or circumstance be held invalid, no other clause, sentence or provision of this section shall be affected thereby, inasmuch as the legislature hereby declares that the provisions of subsections (1) and (2) are desirable and feasible*

*even though it may eventually be held that either subsections (1) or (2) or any part of either is invalid.*

SECTION 2. This act shall take effect upon passage and publication.

Approved January 26, 1932.

No. 39, S.]

[Published January 28, 1932.

### CHAPTER 17.

AN ACT to amend paragraph (a) of subsection (1), subsection (8) and paragraphs (a) and (b) of subsection (13) of section 98.39, and to create subsection (8a) of said section 98.39, of the statutes, relating to an occupational tax on dealers in oleomargarine, butterine, and similar substances.

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

SECTION 1. Paragraph (a) of subsection (1), subsection (8) and paragraphs (a) and (b) of subsection (13) of section 98.39 of the statutes are amended to read: (98.39) (Chapter 3, laws of Special Session 1931) (1) (a) An occupational tax is hereby assessed, imposed and levied, as hereinafter provided, upon the sale, offering or exposing for sale, or giving or delivering *or use* of oleomargarine, butterine and similar substances, \* \* \* in \* \* \* *this state*. The purpose of this section is declared to be the raising of revenue, and the regulations herein imposed are for the purpose of securing the full collection of such revenue, and punishing evasion or attempted evasion of the payment thereof.

(8) With the filing of the \* \* \* records prescribed by subsection (7), each retail dealer shall pay a tax in the amount of six cents per pound on oleomargarine, butterine, and other similar substance sold; each hotel, restaurant, boarding house, bakery and confectionery shall pay a tax in the amount of six cents per pound on such products used in cooking or serving meals for compensation to guests, patrons or boarders, or in the preparation of food to be sold or offered for sale, except such of said products as shall be purchased or received from a licensed retail dealer who is liable for tax hereunder. Payment shall be made to the department of agriculture and markets, and shall be