

When the state treasurer has approved such claim, he shall pay the claimant the reimbursement herein provided, out of the moneys collected under the provisions of chapter 78 to be used for carrying out the provisions of sections 78.14. Provided, however, that no refund shall be claimed by or allowed to any person on account of any motor fuel carried from this state in the ordinary fuel tank of a motor vehicle.

SECTION 2. The provisions of this act shall be applicable to all claims for refund of motor fuel tax on file with the state treasurer on December 31, 1940 or so filed subsequent to said date pursuant to subsection (2) of section 78.14.

Approved May 20, 1941.

No. 142, A.]

[Published May 23, 1941.

CHAPTER 120.

AN ACT to amend 70.11 (12) (a) of the statutes, relating to property exempt from taxation.

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

SECTION 1. Paragraph (a) of subsection (12) of section 70.11 of the statutes is amended to read:

(70.11) (12) (a) The tools of a mechanic kept and used in his trade and farm, orchard and garden machinery implements and tools, actually used in the operation of any farm, orchard or garden, or any new farm machinery, horse or power drawn, stocked and owned by a retailer, for farm use.

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

Approved May 20, 1941.