

No. 38, S.

Published
April 26, 1963.

CHAPTER 19

AN ACT to renumber 139.01; to amend 77.52 (3); and to create 77.53 (18), 139.01 (2), 139.26 (3) (e) and 139.50 (3) (i) of the statutes, relating to the eligibility for deductions of fermented malt beverages, liquor, cigarette, sales and use taxes from the gross income of persons, other than corporations, under the federal income tax law.

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

SECTION 1. 77.52 (3) of the statutes is amended to read:

77.52 (3) The taxes imposed by this section may be collected from the consumer or user. *All taxes imposed by this section shall conclusively be*

presumed to be direct taxes on the retail consumer, advanced and prepaid for the purpose of convenience and facility only.

SECTION 2. 77.53 (18) of the statutes is created to read:

77.53 (18) Any tax collected by the retailer under this section shall conclusively be presumed to be a direct tax on the person storing, using or otherwise consuming such taxable tangible personal property and services, advanced and prepaid for the purpose of convenience and facility only.

SECTION 3. 139.01 of the statutes is renumbered 139.01 (1).

SECTION 4. 139.01 (2) of the statutes is created to read:

139.01 (2) All occupational taxes on fermented malt beverages paid pursuant to this section shall conclusively be presumed to be a direct tax on the retail consumer, advanced and prepaid for the purpose of convenience and facility only.

SECTION 5. 139.26 (3) (e) of the statutes is created to read:

139.26 (3) (e) All occupational taxes on intoxicating liquors paid pursuant to this section shall conclusively be presumed to be a direct tax on the retail consumer, advanced and prepaid for the purpose of convenience and facility only.

SECTION 6. 139.50 (3) (i) of the statutes is created to read:

139.50 (3) (i) All occupational taxes on tobacco products paid pursuant to this section shall conclusively be presumed to be a direct tax on the retail consumer, advanced and prepaid for the purpose of convenience and facility only.

Approved April 22, 1963.
