

CHAPTER 420

AN ACT to amend 70.423 (2) and 94.765 (1) of the statutes, relating to the occupational tax on beekeepers and the payment to beekeepers for colonies destroyed.

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

SECTION 1. 70.423 (2) of the statutes is amended to read:

70.423 (2) The occupational tax herein provided for shall be assessed to the owner or person in possession of such bees by the assessor. He shall enter on the assessment roll the name of the person to whom assessed and the number of colonies. The clerk of the taxation district shall compute the tax and enter it on the tax roll. Such tax shall be collected in the same manner as taxes on personal property are collected. Twenty-five per cent of the tax shall be retained by the taxation district in which the bees are kept, and the balance shall be accounted for and paid to the state treasurer, in the same manner as state taxes on property are paid. ~~The moneys so collected or which have been collected which are returned to the state treasurer shall be used by the state department of agriculture for the regulation and inspection of apiaries, and the payment of indemnity as provided in s. 94.765.~~

SECTION 2. 94.765 (1) of the statutes is amended to read:

94.765 (1) ~~From the funds paid to the state treasurer required under section 70.423, there may be paid to the owner,~~ Upon certification of the department, *the state shall pay to the owner* an indemnity of \$3 per colony for each colony of bees found infected with American foulbrood and destroyed on the order and under the supervision of the department. A colony of bees shall consist of live queen or queen cell or cells, brood and adult bees, along with bottom board, cover, and one or more hive bodies with not less than 8 frames of comb.

SECTION 3. This bill is declared to be an emergency bill, recommended by the joint committee on finance, in accordance with the requirements of section 16.47 (2) of the statutes.

Approved December 2, 1965.
