

[No. 65, S.]

[Published April 17, 1883.]

## CHAPTER 353.

AN ACT to provide for the payment of a license fee by the owners of palace, drawing-room and sleeping car companies.

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

To be licensed,

SECTION 1. No owners, whether corporate or otherwise, of palace cars, drawing room cars or sleeping cars, except railway companies operating railways within this state, shall have a right to use or charge or collect fare or compensation for the use of any such car within this state until such owner shall have procured from the state treasurer a license to use such cars within this state as hereinafter provided.

When to begin

SECTION 2. Every such owner of the cars mentioned in section 1, except railway companies as aforesaid, shall, on or before the tenth day of February in each year, make and return to the railroad commissioner a true statement of the gross earnings made by the use of such cars, between points within the state of Wisconsin during the preceding calendar year; which statement shall be verified by such owner or by some officer or agent having official knowledge of the facts.

Treasurer to issue license.

SECTION 3. Every such owner shall on returning the statement provided for by section 2 of this act, apply to the state treasurer for a license to use the said cars upon the railways operated in this state, and to charge and collect fare or compensation for the use thereof, and shall pay to the state treasurer for such license, the fee provided in the next section, and upon such payment the state treasurer shall issue to such owner a license to use such cars, and charge fare or compensation for such use as aforesaid.

Two per cent.

SECTION 4. The annual license fee to be paid by such owner, as aforesaid, shall be two (2) per centum of the earnings reported, as required by section 2 hereof; the amount of such license fee to be computed by the railroad commissioner, and by him certified to the state treasurer.

SECTION 5. The report required by section 2 hereof shall be in such form and shall embrace such details as shall be prescribed by the railroad commissioner.

When license to be paid.

SECTION 6. The said license fee shall be paid, one-half at the time such license is applied for,

and one-half on or before the tenth day of August in each year; and if any such owner shall neglect or refuse to make any report required by this act, and to pay for such license, then such owner shall, so long as such neglect or refusal shall continue, have no right to use said cars as aforesaid, in this state, and charge and collect fare or compensation for such use, and any such use by any such owner, in violation of the provisions of this act, may be restrained by injunction at the suit of the attorney general, in any court of competent jurisdiction.

SECTION 7. This act shall take effect and be in force from and after its passage and publication.

Approved April 4, 1883.

[No. 439, A.]

[Published April 14, 1883.]

CHAPTER 354.

AN ACT to amend section 1040 of the revised statutes and the several acts amendatory thereof, relating to the assessment of taxes.

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

SECTION 1. Section 1040 of the revised statutes, as amended by chapter 244 of the laws of 1879, is hereby amended so as to read as follows: Section 1040. All personal property shall be assessed in the assessment district where the owner resides, except as hereinafter provided. If such owners be non-residents of the state, or foreign associations or corporations, but having an agent residing in this state in charge of such property, then the same shall be assessed in the district where such agent resides; otherwise in the district where the same is located, except as hereinafter provided. Merchants' goods, wares, commodities kept for sale, tools and machinery, manufacturers' stock, farm implements, cord-wood, live stock and farm products, excepting grain in warehouse, shall be assessed in the district where located. Saw-logs and timber which are to be sawed or manufactured in any mill within this state, which is owned or leased by the owner of such logs or timber, or in which such logs or timber are to be sawed or manufactured by, or for the owner thereof, shall be assessed as manufacturers' stock in the district where such mill may be located.

Relating to  
assessment of  
taxes.