

be divided by lot into three equal classes, numbered one, two and three; and the seats of the first class shall be vacated at the end of the first year, of the second class at the end of the second year, and of the third class at the end of the third year, to the end that thereafter, as near as may be, one-third part of the whole number of trustees may be annually chosen for the term of three years.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved April 19, 1895.

No. 666, A.]

[Published April 26, 1895.]

CHAPTER 363.

AN ACT to provide for the payment of licenses by street railway companies within this state.

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

Street railway companies shall pay annual license fee.

SECTION 1. Every person, company or corporation within this state, engaged in the operation, management and maintenance of a street railway, whether operated by animal or other power, shall pay as hereinafter provided an annual license fee.

Secretary to file statement of gross receipts.

SECTION 2. It shall be the duty of the secretary of every company or corporation referred to in section 1, of this act, and of every person operating or maintaining a street railway, to file on the first day of December of each year, with the treasurer of the city or village from and through which its franchise is derived, a true and correct statement of the gross receipts of said street railway company, derived or accruing from the maintenance and operation of a street railway during the preceding

twelve months. Such statement shall be duly verified by the oath of such person, or one of the general officers of such company.

SECTION 3. On or before the first day of February, 1896, and on each succeeding first day of February, every such street railway company shall pay to the treasurer of such city, village or other municipality, a sum of money equal to the percentage of its gross receipts as is provided in this act, and which sum when so paid shall constitute a portion of the funds of such city, village or municipality.

To pay percentage to city treasurer.

SECTION 4. If any such person or corporation doing business within this state shall wilfully neglect or refuse for the period of ten days after the first day in February in each year so to file a verified statement as hereinbefore provided and required each and every of the general officers of such company or corporation, and every person operating any such street railway not incorporated so in default, shall be guilty of misdemeanor, and upon conviction thereof shall be punished by a fine not exceeding one thousand dollars, or by imprisonment in the county jail not exceeding six months, or both such fine and imprisonment in the discretion of the court.

Penalty for neglect to file statement.

SECTION 5. In case any person, company or corporation doing business within this state as hereinbefore provided shall neglect to pay such license fee for the period of ten days next succeeding the first day of February in any year, the city or village or other municipality to which such license fee is due under the provisions of this act, shall have the right of action against any such corporation.

Rights of action.

SECTION 6. Such license fee shall be based upon the gross receipts of such person, company or corporation from its street railway passenger business; and shall be in lieu of all other taxes, assessments and licenses of any such corporation, and all personal property, franchises and real estate owned by such company or corporation shall be exempt from assessment and taxation; except that all land or

License fee in lieu of all other taxes.

lots unimproved or having buildings thereon owned by any such person, company or corporation shall be liable to taxation for state, county and school purposes.

License fee,
how calcu-
late 1.

SECTION 7. The license fee mentioned in this act shall be calculated upon the gross receipts of said person, company or corporation aforesaid, as follows: One per cent. on the first two hundred and fifty thousand dollars of its gross receipts; one and one-half per cent. upon the gross receipts over two hundred fifty thousand dollars and not exceeding five hundred thousand dollars, and two per cent. on all amounts over five hundred thousand dollars.

Operated in
two or more
municipalities.

SECTION 8. In case any person, company or corporation affected by this act shall operate a line of railway in two or more municipalities, in such case it shall pay to each of such municipalities a proportionate share of the taxes mentioned herein, based upon the number of miles of railroad operated by said railway company within each such municipality; provided, however, that when any person, company or corporation operates and maintains a street railway within the limits of any city, and its line extends outside of the limits of said city, into towns or villages in the neighborhood, the division of such tax between such said several municipalities shall be made upon a mileage basis as aforesaid; but that in such divisions, said city where such principal portion of the railway is maintained shall receive three portions of such tax for every mile within its boundaries, to one portion in the neighboring towns and villages as aforesaid.

Nine per cent.
of license fee
to be paid to
county treas-
urer.

SECTION 9. The treasurer of each such municipality shall pay on or before March 1, in each year to the treasurer of the county in which such municipality is located, nine per cent. of the license fee so collected, as a just and proper proportion of the amount thereof to be applied as state and county tax, and the county treasurer shall pay on or before April 1, in each year to the state treasurer one-third of the amount so received by him, as a just and proper pro-

portion of such license fee to be applied as state tax.

SECTION 10. This act shall take effect and be in force from and after its passage and publication.

Approved April 19, 1895.

No. 10, A.]

[Published May 3, 1895.

CHAPTER 364.

AN ACT to provide for a state board of arbitration and conciliation for the settlement of differences between employers and their employes.

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

SECTION 1. The governor of the state shall within sixty days after the passage and publication of this act appoint three competent persons in the manner hereinafter provided to serve as a state board of arbitration and conciliation. One of such board shall be an employer, or selected from some association representing employers of labor; one shall be selected from some labor organization and not an employer of labor; and the third shall be appointed upon the recommendation of the other two; provided, however, that if the two appointed by the governor as herein provided do not agree upon the third member of such board at the expiration of thirty days, the governor shall appoint such third member. The members of said board shall hold office for the term of two years and until their successors are appointed. If a vacancy occurs at any time the governor shall appoint a member of such board to serve out the unexpired term,

State board of arbitration and conciliation to be appointed by the governor