

No. 396, A.]

[Published July 17, 1915.

CHAPTER 407.

AN ACT to create subsection (4) of section 51.08, and to amend sections 51.29 and 51.30 of the statutes, relating to the valuation of property of railroad companies, street railway companies, light, heat and power companies and telegraph companies, and to the distribution of the taxes collected therefrom, and to provide for the reassessment of railroad companies so as to include certain docks and elevators omitted from prior valuations and for a distribution of the taxes collected from such docks and elevators to the towns, cities and villages in which they are located.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. There is added to section 51.08 of the statutes a new subsection to read: (51.08) (4) After the property of a company shall first have been valued as a whole, if any docks, piers, wharves or grain elevators used in transferring freight or passengers between cars and vessels, shall have been included in such valuation, then for the purpose of accounting to the proper assessment districts, the commission shall make a separate valuation of each such dock; pier, wharf and grain elevator, including the approaches and appurtenances thereto.

SECTION 2. Sections 51.29 and 51.30 of the statutes are amended to read: 51.29 (1) The state shall retain fifteen per cent of the taxes paid into the treasury by any street railway company defined by section 51.02, and eighty-five per cent of the taxes so paid by any such street railway company shall be distributed to the towns, cities and villages, within or through which the business of such company was carried on and operated in proportion, as near as may be, to the property located and business transacted within each such town, city and village. *Also all taxes paid by any company defined by section 51.02 derived from or apportionable to docks, piers, wharves or grain elevators and their approaches and appurtenances, on the basis of the separate valuation provided for in section 51.08, shall be distributed to the towns, cities and villages in which they are located.*

(2) The commission shall ascertain and determine the amount of the tax when paid into the state treasury by any such street railway company, which on the basis of eighty-five per cent of the whole shall be distributed to the towns, cities and villages, through or in which its business is operated, *and the amount of taxes when paid into the state treasury by any company derived*

from or apportionable to docks, piers, wharves or grain elevators which should be distributed to the towns, cities and villages in which they are located as herein provided, and shall cause to be entered in the records of the tax commission the names of such towns, cities and villages, and opposite the names thereof, the amount of taxes to be paid to each such municipality.

51.30 (1) When the taxes due from any street railway company defined in section 51.02, or the taxes due from any company on account of any dock, pier, wharf or grain elevator separately valued under section 51.08, shall be paid in whole or in part to the state treasurer, he shall forthwith notify the secretary of state of the name of such company and the amount of the payment, and the secretary of state shall audit the amounts payable to each municipality and the treasurer shall pay the same. In case only a part of the tax due from any such company is paid, a proportionate part shall be audited and paid to the municipalities. If a tax due from any such company becomes delinquent and is subsequently collected or paid into the state treasury with interest thereon, the interest on * * * the amount to be distributed to municipalities shall also be distributed to the municipalities in the same proportion as herein provided for payment of the tax itself.

(2) If the state is compelled to refund the whole or any part of the tax received from any such company, and a part of such tax has been distributed to municipalities under the provisions of sections 51.29 and 51.30, such municipalities shall repay to the state the proper proportion of such tax so received by them, and the secretary of state shall certify the amounts to be repaid to the state to the county clerks of the counties in which such municipalities are located for levy and collection from said municipalities as other state taxes are levied and collected.

(3) In all cases where docks or elevators have heretofore been omitted by the commission from the valuation placed on the property of any company, and such docks or elevators have been valued and taxed locally under chapter 540 of the laws of 1911, and the local tax has been by the courts declared or is illegal, and the companies shall not have voluntarily paid such local taxes, the commission shall revalue and reassess the property of all such companies, for the years the companies might otherwise escape taxation on such docks and elevators, in accordance with the provisions of section 51.16, and shall include in such revaluation such docks and elevators so omitted; and all taxes collected on the valuation which may be added to the original valuation by reason of such docks and elevators, shall be remitted to the municipality in which such dock or elevator is

located, in the manner provided for remittances in sections 51.29 and 51.30 of the statutes.

SECTION 3. All laws and parts of laws in conflict or inconsistent with this act are hereby repealed.

SECTION 4. This act shall take effect upon passage and publication.

Approved July 15, 1915.

No. 438, A.]

[Published July 17, 1915.

CHAPTER 408.

AN ACT to create subsection 5a of section 1087m—10 of the statutes, relating to the payment of income tax on trust estates.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. There is added to the statutes a new subsection to read: (Section 1087m—10) 5a. The income tax to be paid by guardians, trustees, agents or other persons or corporations acting in a fiduciary capacity shall, as to such income as follows the residence of the recipient, be paid in the district where the said guardian, trustee, agent or other fiduciary resides, if the ward, beneficiary or principal is a nonresident of the state of Wisconsin. If the ward, beneficiary or principal resides in the state of Wisconsin the tax upon all such income shall be paid in the district where the said ward, beneficiary or principal resides.

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

Approved July 15, 1915.

No. 676, A.]

[Published July 17, 1915.

CHAPTER 409.

AN ACT to amend subdivision (1) of section 776 of the statutes, relating to powers of town meeting, and subdivision (2) of section 1240 and section 1244 of the statutes, relating to the making of and limitations upon the assessment of highway taxes.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Subdivision (1) of section 776 of the statutes is amended to read: (Section 776) (1). To vote to raise money for the repair and building of roads or bridges, or either; for