

*been elected the mayor of such city may appoint the remaining number of justices who shall hold their offices until the first of May following the next succeeding judicial election.*

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

Approved June 29, 1917.

No. 598, S.]

[Published July 3, 1917.

## CHAPTER 555

AN ACT to create section 1057t of the statutes, requiring operators of coal docks to pay an occupation tax on coal handled over such coal docks in lieu of other taxes on such coal.

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

SECTION 1. A new section is added to the statutes to read: Section 1057t. 1. Every person, copartnership, association, company or corporation, operating a coal dock in this state, other than a dock used solely in connection with an industry and handling no coal except that consumed by such industry, shall on or before December fifteenth of each year pay an annual occupation tax of a sum equal to one and one-half cents per ton upon all bituminous coal, and two cents per ton upon all anthracite coal handled by or over such coal dock, during the preceding year ending April thirtieth; and such coal shall be exempt from all taxation, either state or municipal.

2. Every such person, copartnership, association, company or corporation, operating a coal dock within the state, other than a dock used solely in connection with an industry and handling no coal except that consumed by such industry, shall on May first of each year furnish to the assessor of the town, city or village within which such coal dock is situated, a full and true list or statement of all coal, specifying the respective amounts and different kinds thereof, received in or on, or handled by or over such coal dock during the year immediately preceding May first of such year in which such list or statement is so to be made. Any such operator of a coal dock who shall fail or refuse to furnish such list or statement or who shall knowingly make or furnish a false or incorrect list or statement, shall be punished by a fine not exceeding one thousand dollars.

3. The tax herein provided for shall be separately assessed to the person, copartnership, company, association or corporation chargeable therewith by the assessor and shall be included

in the assessment roll annually submitted by such assessor to the town, village or city clerk and shall be entered by said clerk on the tax roll. Such tax shall be paid and collected in the same manner as taxes on personal property are paid and collected in the taxing district where such coal dock is situated, and when paid may be credited to or offset against income taxes in the same manner as personal property taxes are credited or offset as provided in section 1087m—26 of the statutes. Taxes collected under the provisions of this section shall be divided as follows, to wit: Ten per cent to the state, twenty per cent to the county, and seventy per cent to the town, city or village in which such taxes are collected, which shall be remitted and accounted for in the same manner as the state and county taxes collected from property are remitted and paid.

4. If the assessor or board of review shall have reason to believe that the list or statement made by any person, copartnership, association, company or corporation is incorrect, or when any such person, copartnership, association, company or corporation has failed or refused to furnish a list or statement as required by law, the assessor or board of review shall place on the assessment roll such taxes against such person, copartnership, association, company or corporation as he or they shall deem true and just, and in case such change or assessment is made by the assessor, the assessor shall give written notice of the amount of such assessment at least six days before the first or some adjourned meeting of the board of review; in case such change or assessment is made by the board of review, notice shall be given in time to allow such person, copartnership, association, company or corporation to appear and be heard before the board of review in relation to said assessment; said notice may be served in the manner provided in section 1056 of the statutes.

5. All laws not in conflict with the provisions of this act relating to the assessment, collection and payment of personal property taxes, the correction of errors in assessment and tax rolls, shall apply to the tax herein imposed.

SECTION 2. This act shall take effect upon passage and publication, and shall control the assessment and taxes for the year 1917, and every operator of a coal dock shall make the 1917 statement herein required, as soon as this act shall take effect, but such 1917 statement shall be made as of May 1st, 1917.

Approved June 29, 1917.