

sprinkler leakage, other than companies excepted under subsection (2) hereof, shall pay to the state on or before the * * * first day of * * * *March* in each year, a tax of two and three-eighths per centum on the amount of the gross premiums received for direct insurance, less return premiums and cancellations on direct insurance, by such company during the preceding year, in this state. Direct insurance shall include all insurance other than reinsurance. In case any company shall discontinue business in this state and reinsure the whole or a part of its risks without making payment of this tax, the company accepting such reinsurance shall pay the tax; and if several companies shall make such reinsurance the tax shall be apportioned between such companies in proportion to the original premiums upon the business, in this state, so reinsured by each such company. Upon the payment of the tax herein provided, such company may be licensed to transact its business until the * * * *first day of* * * * *March* in the ensuing year, unless sooner revoked or forfeited according to law.

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

Approved August 20, 1929.

No. 644, A.]

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CHAPTER 413.

AN ACT to renumber section 74.12 to be subsection (1) of said section, to amend said section 74.12 as renumbered, and to create subsections (2) and (3) of said section 74.12 of the statutes, relating to the collection of personal property taxes. *The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. Section 74.12 of the statutes is renumbered to be subsection (1) of said section 74.12.

SECTION 2. Section 74.12 of the statutes, as renumbered, is amended to read: (74.12) (1) In addition to the other remedies provided in this chapter an action of debt *or an action of attachment* shall lie in the name of the town, city or village, and, after the tax is returned as delinquent, in the name of the county, for any tax assessed against any person upon personal property

remaining unpaid after the last day of January. *Summons or warrants* in such action shall issue at the request of the treasurer of the town, city, village or county as the case may be and shall be subject to all the rules of law and practice applicable to actions of debt or attachment, *except that the warrant of attachment shall be issued on the making and filing of an affidavit by the proper treasurer or district attorney that such taxes are delinquent.* Such *summons or warrant* when issued by a justice of the peace may in addition to the other methods of service provided by law in justice's court be served as provided in subsection (1) of section 74.11, or 262.09. Such *summons or warrant* shall state that it is issued for the collection of a tax and judgment may be entered and execution issued as provided in this chapter. It shall be the duty of the district attorney upon request to attend and prosecute any action or proceeding commenced under any of the provisions of this chapter for the collection of a tax.

SECTION 3. Two new subsections are added to section 74.12 of the statutes to read: (74.12) (2) Whenever the treasurer of any town, village or city files with a proper justice of the peace an affidavit, setting forth that a certain person, naming him, owns certain personal property duly assessed in such municipality, and that such person is about to abscond from the state, or is about to dispose of such property, or is about to remove such property from the municipality, such justice shall issue a warrant of attachment as provided in subsection (1) of this section.

(3) Taxes collected in the manner provided by this section prior to the time they become due shall be figured at the rate of the previous year, but in the event that such rate shall exceed the rate for the current year any excess collected due to such difference in rate shall be refunded with interest at the rate of six per cent per annum on such excess covering the period from the date of collection to the first day of February next following such collection.

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

Approved August 20, 1929.