

No. 772, A.]

[Published June 23, 1933.]

**CHAPTER 311.**

AN ACT to create section 193.35 of the statutes, relating to street and interurban railways.

*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: 193.35 Any street railway or interurban company operating under an existing license, permit or franchise shall, upon filing at any time prior to the expiration of such license, permit or franchise, with the clerk of the municipality which granted such franchise and with the commission, a written declaration legally executed that it surrenders such license, permit or franchise, receive by operation of law in lieu thereof an indeterminate permit as provided in section 193.33. Any street or interurban railway system in this state, which shall have elected not to accept an indeterminate permit for its system, as provided by section 193.46, shall have the right to withdraw such election at any time prior to the expiration of such license, permit or franchise upon filing the written declaration provided for in this section.

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

Approved June 21, 1933.

No. 150, S.]

[Published June 28, 1933.]

**CHAPTER 312.**

AN ACT to repeal and recreate chapter 78 of the statutes, relating to the motor vehicle fuel tax and providing penalties.

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

SECTION 1. Chapter 78 of the statutes is repealed.

SECTION 2. Thirty-three new sections are added to the statutes to be numbered and to read: 78.01 The words and phrases used in this chapter shall be construed for the purpose thereof as follows, except in those instances where the context clearly indicates a different meaning:

(1) This act may be cited as the "Motor Fuel Tax Law".

(2) "Association" means a partnership, limited partnership, or any other form of unincorporated enterprise owned by two or more persons.

(3) "Corporation" means a corporation or joint stock association organized under the laws of this state, the United States or any other state, territory, foreign country or dependency.

(4) "Jobber" means every person, firm, association, or corporation, other than a wholesaler, engaged in business as a jobber, broker or merchant dealing in motor fuel.

(5) "License" means a license to act as a wholesaler of motor fuels.

(6) "Motor Fuel" means and includes gasoline, casing-head or natural gasoline, benzol, benzine, and naphtha; also, any liquid prepared, advertised, offered for sale, sold for use as, or used for, the generation of power for the propulsion of motor vehicles, airplanes or motor boats, including any product obtained by blending together any one or more products of petroleum, with or without other products, and regardless of the original character of the petroleum products so blended, provided the resultant product so obtained is capable of use for the generation of power for the propulsion of motor vehicles, airplanes or motor boats; it being the intention that the blending of such products, regardless of their name or characteristics, shall conclusively be presumed to produce motor fuel, unless such resultant product be entirely incapable for use as such.

(7) "Blending" means the mixing together by any process whatsoever, of any one or more products of petroleum, with or without other products, and regardless of the original character of the product so blended, provided the resultant product so obtained is capable of use for the generation of power for the propulsion of motor vehicles, aeroplanes, or motor boats, except only such blending as may occur in the process known as refining by the original refiner of crude petroleum, and except also the blending of products known as lubricating oil in the production of lubricating oils and greases.

(8) "Blender" means any person who engages in the practice of blending, as herein defined.

(9) "Motor Vehicles" means motor vehicles as defined in section 85.10, with the exception of farm tractors, as therein defined.

(10) "Person" means and includes every natural person, association or corporation. Whenever used in any clause prescribing

and imposing a fine or imprisonment or both, the term "person" as applied to association shall mean and include the partners or members thereof, and as applied to corporations, the officers thereof.

(11) "State treasurer" means the state treasurer of the state of Wisconsin.

(12) "Wholesaler" means and includes any person (including the state of Wisconsin and any political subdivision thereof, but not including the United States of America or any of its agencies except to the extent now or hereafter permitted by the constitution and laws thereof) :

(a) Making the first sale or other disposition in this state of any motor fuel, imported into this state from any other state, territory or foreign country, after the same shall have been received within this state within the meaning of this chapter ;

(b) Consuming or using in this state any motor fuel so imported, who shall have purchased or otherwise acquired the same before it shall have been received by any other person in this state within the meaning of this chapter ; or

(c) Producing, refining, preparing, distilling, manufacturing, blending or compounding motor fuel in this state.

(13) Motor fuel produced, refined, prepared, distilled, manufactured, blended or compounded at any refinery or other place in this state by any person, shall be deemed to be "received" by such person thereat when the same shall have been loaded (1) at such refinery or other place into tank cars, ships, barges, tank trucks, tank wagons or other types of transportation equipment, containers or facilities, for ultimate destination within this state or (2) placed in any tank or other container from which any sales or deliveries not involving transportation are made directly, but not before.

(14) Motor fuel imported into this state from any other state, territory or foreign country by vessel, and delivered in such vessel to any person, at a marine terminal in this state for storage, or so imported by pipe line and delivered to any person by such pipe line or a connecting pipe line at a pipe line terminal or pipe line tank farm in this state for storage, shall be deemed to have been "received" by such person thereat when the same shall have been loaded (1) into tank cars, ships or barges, tank trucks, tank wagons or other types of transportation equipment, containers or facilities at such marine or pipe line terminal or tank farm for

ultimate destination within this state or (2) placed in any tank or other container from which any sales or deliveries not involving transportation are made directly, but not before.

(15) Motor fuel imported by any person into this state from any other state, territory or foreign country, other than by vessel for storage at refineries or marine terminals as hereinbefore set forth, or by pipe line for storage at pipe line terminals or pipe line tank farms as hereinbefore set forth, shall be deemed to be "received" in this state at the time and place where the same shall be unloaded, by the person who at such time shall be the owner thereof, but not before.

(16) Except as hereinbefore set forth, the word "received" shall be given its usual and customary meaning.

78.02 An excise or license tax of four cents per gallon, or fraction of a gallon, is hereby imposed on all motor fuel sold, used, or distributed in this state to be computed and paid as provided in this chapter, and the wholesaler shall collect from the purchaser, and the purchaser shall pay to such wholesaler, the tax imposed by this chapter on each sale of motor vehicle fuel at the time of such sale, irrespective of whether such sale is for cash or on credit. Provided, however, that no tax is hereby imposed upon or with respect to the following transactions:

(a) The sale of motor fuel for export from this state to any other state or territory or to any foreign country.

(b) The sale of motor fuel to the United States of America or any of its agencies, except to the extent now or hereafter permitted by the constitution and laws thereof.

78.03 (1) No wholesaler shall produce, refine, compound, blend or manufacture motor fuel in this state for sale, distribution or use in this state, or import motor fuel into this state or receive motor fuel imported to him from without this state for sale, distribution or use in this state, or engage in the business of wholesaler within this state unless such wholesaler is the holder of an uncancelled license issued to him by the state treasurer.

(2) To procure such a license every person shall file an application therefor with the state treasurer. The application shall be made upon a form prescribed, prepared and furnished by the state treasurer and shall set forth the name under which the applicant transacts or intends to transact business in this state, the location with the street number address of his place of business in this state, and such other information as the state treasurer may

require. If the applicant has or intends to have more than one place of business within this state, the application shall state the location of each place of business. If the applicant is an association, the application shall set forth the names and addresses of the persons constituting the association, and if a corporation, the names and addresses of the principal officers thereof, and any other information prescribed by the state treasurer for purposes of identification. If such wholesaler is a corporation organized under the laws of another state, territory, or country, it shall also file with such application a certified copy of the certificate or license issued by the secretary of state of this state showing that such corporation is authorized to transact business in the state of Wisconsin. Said applicant shall also promise and agree, in his application, in consideration of the issuance of a license hereunder to strictly comply with all of the provisions of this chapter, and any and all regulations made by the state treasurer as hereinafter provided to be made. The application shall be signed and sworn to under oath by the maker if a natural person, in the case of an association, by a member or partner thereof, and in the case of a corporation, by an executive officer thereof, or some person specifically authorized by the corporation to sign the application, to which shall be attached written evidence of his authority. The state treasurer shall investigate each application and in the event that any application for a license to transact business as a wholesaler in this state is filed by any person whose license shall at any time theretofore have been cancelled for cause by the state treasurer, or in case said state treasurer shall be of the opinion that such application is not filed in good faith, or that such application is filed by some person as a subterfuge for the real party in interest whose license shall heretofore have been cancelled for cause by the state treasurer, then in any of said events, the state treasurer after a hearing, of which the applicant shall have been given five days notice in writing, and at which hearing, said applicant shall have the right to appear in person or by counsel and present testimony, shall have authority to refuse to issue to such person, a license to transact business as a wholesaler in this state. No person who is in default to this state for monies due under this chapter for the sale, distribution or use of motor fuel, shall receive a license either directly or indirectly to act as a wholesaler.

(3) A blender in making application to engage in business as a wholesaler within this state shall, in addition to the above information, set forth the following on his application:

(a) Name, quantity and general characteristics of the products to be blended.

(b) Place where such blending is to be done.

(c) The owner of the products to be blended.

(d) Purpose of such blending and the intended disposition of such blended products.

(e) Source from which the products to be blended are to be or were obtained.

(f) Such other information as the state treasurer may deem necessary or advisable for the enforcement of this chapter.

(4) Upon the approval of the application and the bond hereinafter required, the state treasurer shall issue to each wholesaler an original license and as many duplicates thereof as there are wholesale places of business within this state set forth in his application.

(5) The license to act as wholesaler of motor fuels shall not be assignable, and shall be valid only for the wholesaler in whose name issued, and for the transaction of business at the places designated in the application, and said license shall at all times be conspicuously displayed at all the places of business designated in said application. Upon the opening of new places of business, the wholesaler shall immediately notify the state treasurer who shall issue a duplicate license which shall be displayed at such places of business. Upon the discontinuance of any place of business, the license issued therefor shall be immediately surrendered to the state treasurer.

(6) No license to act as a wholesaler of motor fuel shall issue upon any application until the person applying therefor has filed a surety bond with the state treasurer, payable to the state of Wisconsin, in such amount as shall be fixed by the state treasurer except that the amount shall never be less than the average amount of tax paid by such wholesaler during one month. In the case of a new wholesaler, the amount of such bond shall not be less than the estimated average amount of tax to be paid by such wholesaler in one month, as determined by the state treasurer. In lieu of such bond, the applicant may file with the state treasurer good and sufficient security or a personal bond in such form and amount as the state treasurer may require. Provided that the bond or any

other form of security or surety required by the state treasurer shall not exceed twice the average amount of tax paid by such wholesaler in one month. Every such bond shall have a good and sufficient surety to be approved by the state treasurer conditioned that the wholesaler will pay all motor fuel tax monies, required by him to be paid under this chapter, at the times and in the manner provided in this chapter together with all penalties, costs and interest thereon, and further conditioned that the wholesaler will faithfully perform and comply with all the provisions imposed upon said wholesaler by this chapter, and regulations made and issued by the state treasurer pursuant thereto. Said bond shall be substantially in the following form:

Know All Men By These Presents, that we.....  
 .....  
 (Name of applicant)  
 .....of the.....  
 .....  
 (city, town) of.....in the  
 County of .....in the state of Wisconsin  
 as principal, and .....(name of  
 surety) of the ..... (city, town) of  
 .....in the county of.....  
 in the state of Wisconsin, as surety, are held and firmly bound  
 unto the state of Wisconsin, in the penal sum of.....  
 .....dollars lawful money of the United  
 States, well and truly to be paid unto the state of Wisconsin, for  
 the payment of which we bind ourselves, our executors, adminis-  
 trators, successors, and assigns, jointly, severally and firmly by  
 these presents:

The condition of this obligation is such, that whereas the said principal has applied for, or has obtained a license to act as a wholesaler of motor fuel in the state of Wisconsin under the provisions of the motor fuel tax law, all of the provisions of which law and amendments thereto and regulations adopted pursuant thereto, are by reference made a part hereof.

Now, therefore, if said principal will pay all motor fuel tax monies required by him to be paid under the provisions of the motor fuel tax law, at the times and in the manner provided in said motor fuel tax law, together with all penalties, costs and interest thereon, and will faithfully perform and comply with all of the provisions of the motor fuel tax law and amendments

thereto and regulations made and issued by the state treasurer pursuant thereto, then this obligation shall be void, otherwise to remain in full force and effect. If the surety herein shall so elect, this bond may be conditionally cancelled at any time by the surety herein filing with the wholesaler and the state treasurer of the state of Wisconsin a written notice of such conditional cancellation, but said surety, so filing said notice shall not be discharged from any liability already accrued or which may accrue under this bond before the expiration of sixty days after the said filing of said notice.

In Witness whereof, we have duly executed the foregoing obligation this.....day of.....A. D.....

Principal

By.....

*Sureties.*

If the surety upon said bond shall so elect, said bond may be conditionally cancelled at any time by the filing by said surety with the wholesaler and the state treasurer written notices of such conditional cancellation, but said surety so filing said notice shall not be discharged from any liability already accrued or which may accrue under said bond before the expiration of sixty days after the filing of said notices, and if the wholesaler shall not within sixty days after receiving such notice file a new bond with the state treasurer and conditioned as required by law for the original bond, then his license to act as a wholesaler of motor fuels shall be automatically cancelled. Whenever a new bond shall be furnished by a wholesaler as aforesaid, the state treasurer shall cancel and surrender the old bond of the wholesaler as soon as he and the attorney-general shall be satisfied that all liability under the old bond has been fully discharged.

(7) In the event that liability upon the bond filed by any wholesaler with the state treasurer shall be discharged or reduced, whether by judgment rendered, payment made or otherwise, or if in the opinion of the state treasurer the bond of any wholesaler theretofore given has become insufficient by the subsequent insolvency, death or removal of the sureties or any of them, or when for any cause any such bond shall be deemed insufficient, then the state treasurer shall require any such wholesaler to give and file additional surety or new bonds in the same manner and



form and in the same amount and with sureties satisfactory to the state treasurer. If any such wholesaler shall fail to file such additional bond within five days after written notice from the state treasurer, then it shall be the duty of the state treasurer to forthwith cancel the license of said wholesaler.

(8) The state treasurer not less than once each calendar month shall determine whether or not the amount of the bond filed by any wholesaler is sufficient to secure the payment by the wholesaler to the state of Wisconsin of all motor fuel tax monies, penalties and interest due under the provisions of this chapter.

(9) The validity of any bond shall not be affected by the revocation of any license or by partial recovery upon the bond or by the execution of any new bond.

78.04 (1) For the purpose of determining the amount of the tax herein imposed, each wholesaler shall, not later than the twentieth day of each calendar month, file with the state treasurer, on forms prescribed by him, monthly reports sworn to by the wholesaler which shall include the following:

(a) An itemized statement of the number of invoiced gallons of all motor fuel received during the next preceding calendar month by such wholesaler, which has been produced, refined, prepared, blended, distilled, manufactured or compounded by such wholesaler in the state of Wisconsin.

(b) An itemized statement of the number of gallons of all motor fuel received by such wholesaler in this state from any source whatsoever during the next preceding calendar month as shown by the shipper's invoices thereof, other than motor fuel falling within the provisions of paragraph (a), together with a statement showing the date of receipt of each shipment of such motor fuel; the name of the person from whom purchased or received; the point of origin and the point of destination of each shipment; the quantity of each of said purchases or shipments; the name of the carrier; the number of each tank car, its initials, date of receipt, and the number of gallons contained in each car, if shipped by rail; or the name and owner of the boat, ship, barge or vessel, if shipped by water; or the make, license number and capacity of tank truck or tank wagon and the owner thereof.

(c) An itemized statement of the number of gallons, if any, of motor fuel which such wholesaler has during the preceding calendar month (1) exported or sold for exportation from this state to any other state or to any foreign country, (2) sold to the

United States government or any of its agencies. Such statement shall show the date of shipment, the car initials of and number of gallons contained in each tank car, if shipped by rail; the name and owner of the boat, barge or vessel, and the number of gallons contained therein, if shipped by water; the make, license number and owner of tank truck or tank wagon if such transportation is used; and shall set forth the name of the person to whom sold, point of shipment and point of delivery.

(d) Such other information as the state treasurer may require.

(2) A blender in addition to the above information shall show in his monthly return the following:

(a) The amount, name and character of each unblended petroleum product on the last day of the preceding calendar month.

(b) The amount, character and name of all blended petroleum products on hand on the last day of the preceding calendar month.

(c) The name, character and amount of each petroleum product received since date of last report, from whom received, place from which obtained, what means of delivery.

(d) Name, character and amount of products blended since date of last report and for what purpose.

(e) Amounts used by the applicant or license holder himself since date of last report and how used. Amounts disposed of by applicant or license holder other than by use since date of last report. How disposed of, and, if sold, to whom.

(f) Such other information as the state treasurer may require.

(3) In addition to the data required herein, the report rendered by any wholesaler for the first calendar month after the date when this chapter becomes effective, shall contain a statement of the number of gallons of motor fuel untaxed and received (within the meaning of the term "received", as defined in subsections (13) to (16) of section 78.01) by such wholesaler at any time before the date when this chapter becomes effective. Such motor fuel shall be deemed to have been "received" by such wholesaler in the first calendar month from and after the date when this act becomes effective and shall be included in computing the tax payable by said wholesaler for that month.

(4) Every person, firm, or corporation, not a wholesaler, who shall use any motor fuel in this state, or who has in his possession any motor fuel (other than that contained in the ordinary fuel tank attached to a motor vehicle), upon which the said tax has not been paid by any wholesaler in this state, shall, on or before the

twenty-fifth day of the first calendar month, after this chapter becomes effective, make a return to the state treasurer, duly signed and sworn to, showing the amount of motor fuel so used and held, and shall thereafter make returns, collections and payments on such motor fuel in the same manner as is provided for wholesalers.

(5) Said returns to the state treasurer shall be upon blanks prepared and furnished by him, and shall be sworn to by the wholesaler, owner, or managing agent in case of an individual, firm or association, by the resident general agent or attorney, in the case of a foreign corporation, or by one of the principal officers in the case of a domestic corporation, and shall contain such other information as the state treasurer may require.

(6) Every wholesaler who sells or distributes any motor fuel for any purpose shall collect from the purchaser, at the time of such sale, four cents per gallon or fraction of a gallon on all motor fuel sold, and any and all sums of moneys so paid by the purchaser to the wholesaler as taxes upon motor fuel, upon which the tax imposed by this chapter has not theretofore been paid to the state treasurer, shall be and remain public money, the property of the state of Wisconsin, and shall be held in trust in a separate account and fund by such wholesaler for the sole use and benefit of the state of Wisconsin until paid over to the state treasurer as hereinafter provided.

(7) Every wholesaler at the time of making every monthly return shall compute and pay to the state treasurer the full amount of the motor fuel tax for the next preceding calendar month, which shall be computed as follows: From the total number of gallons of motor fuel received by the wholesaler within the state of Wisconsin during the next preceding calendar month, shall be made the following deductions:

(a) The total number of gallons of motor fuel received by the wholesaler within this state and sold, used, or otherwise disposed of during the next preceding calendar month as set forth in paragraphs (a) and (b) of section 78.02; and

(b) That number of gallons of motor fuel which shall be equal to two and one-half per cent of the total number of gallons of motor fuel received by the wholesaler within this state, less any deductions allowed or taken in paragraphs (a) and (b) of section 78.02, during the next preceding calendar month to cover evaporation, shrinkage and unaccounted-for losses.

(8) The number equivalent to the number of gallons remaining after the deductions hereinabove set forth have been made shall be multiplied by four one-hundredths, and the resulting figure, expressed in dollars, shall be the amount of motor fuel tax for the next preceding calendar month.

(9) Every wholesaler shall also at the time of making the monthly report provided for in this section, make report on form prescribed by said treasurer and duly sworn to, showing all kerosene received, sold, used or distributed within the state together with such other information as the treasurer may require. No tax shall be imposed or paid on kerosene so received, sold, used or distributed unless such kerosene is used as motor fuel either alone or with some other product; but this report is required to prevent evasion and to make it possible to properly enforce this chapter.

78.05 In each subsequent sale or distribution of motor fuel on which the tax of four cents per gallon has been collected as herein provided, the amount so collected shall be added to the selling price, so that said amount is paid ultimately by the user of said motor fuel. However, no collection or payment shall be made in the case of the sale or use of any motor fuel which may not, under the constitution and statutes of the United States, be made the subject of taxation by this state.

78.06 (1) If any wholesaler shall fail, neglect or refuse to make any report or return for any calendar month as required by this chapter, the state treasurer shall note such failure, neglect or refusal on his records, and shall estimate the motor fuel receipts or distributions of said wholesaler, and make and file such statement, report or return for said wholesaler, based upon such information as is available in his office or elsewhere, and the state treasurer shall determine the amount of motor fuel taxes due from said wholesaler, adding to said motor fuel taxes a penalty of fifteen per cent thereof for failure, neglect or refusal to report, and said wholesaler shall be estopped from complaining of the amount of said estimate. The state treasurer shall send a written demand for payment to the wholesaler by registered mail addressed to said wholesaler at the address of the principal place of business of said wholesaler as given by him in his application for a wholesaler's license required to be filed under this chapter, within ten days after said statement, report or return was due to be filed, and if such amount is not paid within five days from the date of the mailing of said demand, the license of said wholesaler shall be

automatically suspended and the state treasurer shall proceed to collect such motor fuel taxes, penalties and costs in the manner herein provided.

(2) If any wholesaler shall make and file any false or fraudulent statement, report or return for any calendar month as required by this chapter, the state treasurer, upon discovering said false statement, report or return, shall note the same in his records and shall estimate the motor fuel receipts or distributions of said wholesaler and make and file such statement, report or return for said wholesaler, based upon such information as is available in his office or elsewhere, and the state treasurer shall determine the amount of motor fuel taxes still due from said wholesaler and shall add to said amount a penalty of fifteen per cent thereof for filing such fraudulent or false report, plus interest on the whole amount due from said wholesaler to the state, and the amount so fixed shall be prima facie evidence of the correctness of said estimate. The state treasurer shall send a written demand for payment to the wholesaler by registered mail addressed to said wholesaler at the address of the principal place of business of said wholesaler as given by him in his application for a wholesaler's license, within ten days after said false or fraudulent statement, report or return is discovered by said state treasurer, and if such amount is not paid within five days from the date of the mailing of said demand the license of said wholesaler shall be automatically revoked and cancelled and the state treasurer shall proceed to collect such motor fuel taxes, penalties and costs in the manner herein provided.

(3) Whenever any wholesaler has become delinquent in the payment of such tax all motor vehicle fuel taxes collected by such wholesalers since the date when the delinquency occurred shall forthwith become due and payable upon demand of the state treasurer. Thereupon all such additional taxes collected and unpaid shall be subject to collection in the same manner as a delinquent motor vehicle fuel tax and for such purposes the provisions of section 78.20 relating to attachment shall apply.

(4) Before any tax becomes due, if the state treasurer has reason to believe that any wholesaler intends or is likely to evade or attempt to evade payment of such tax when due, or intends or is likely to convey, dispose of, or conceal his property or abscond from the state, or do any other act which would render the state insecure in collecting such tax when due, the state treasurer may

demand payment forthwith of all taxes theretofore collected by said wholesaler, which shall immediately become payable and collectible as if delinquent, and the property of such wholesaler shall be subject to attachment as provided in section 78.20.

78.07 (1) No person shall act as a jobber for the sale of motor fuel to be imported into and delivered to a purchaser in this state without first registering as a motor fuel jobber with the state treasurer. Application for registration shall be upon forms prescribed by the state treasurer, shall be under oath and shall furnish such information concerning the applicant as the state treasurer may require.

(2) Between the first and twentieth of each calendar month every registered jobber shall make return to the state treasurer on such forms as the state treasurer shall prescribe, showing all sales of motor fuel made by him during the preceding month.

78.08 Every person, firm or corporation, who purchases or obtains motor fuel outside of this state and operates any motor vehicle into this state upon the public highways of this state and transports in the fuel tank or tanks attached to said motor vehicle for the sole purpose of operating said vehicle, more than twenty gallons of said motor fuel in case of a touring car and fifty gallons of said motor fuel in case of a truck or bus, shall make and file returns in the same manner as is provided for wholesalers and shall pay the tax herein imposed on all of said motor fuel, in excess of twenty and fifty gallons, respectively, so used. Said returns shall show a description of the car, bus, truck or other motor vehicle; the license number and state in which issued; the engine or motor number; the capacity in gallons of the fuel tank attached to said motor vehicle; the average number of miles per gallon of said motor vehicle; the loading capacity of such motor vehicle; the point of origin of trip in neighboring state; the official or other route number of the Wisconsin public highway used by said motor vehicle; the name and address of the person from whom said motor fuel was last purchased or obtained outside of Wisconsin; the number of gallons in said fuel tank at the time of entering this state, and the number of miles travelled by said motor vehicle in this state. Every person required by this section to make returns and pay the tax imposed by this chapter shall register with the state treasurer within sixty days after this chapter takes effect. Applications for registration shall be upon forms prescribed by the state treasurer, shall be under oath and shall show the size,

kind and number of motor vehicles used by said applicant; the engine and license number of each motor vehicle; the routes, schedules and number of trips made daily by each motor vehicle; the capacity in gallons of the fuel tank on each motor vehicle; the number of miles each motor vehicle travels on one gallon of motor fuel and such other information as the state treasurer may require. Every person required by this section to register, make returns and pay the tax herein imposed shall be subject to all of the provisions of this chapter and all fines and penalties herein imposed for violations thereof.

78.09 (1) Every person other than a wholesaler who operates a tank wagon or truck upon the highways of this state, and who purchases or obtains motor fuel outside of this state and hauls, transports or delivers the said motor fuel or kerosene to persons or places in this state, or who purchases or obtains motor fuel or kerosene in one place within this state and transports, hauls or delivers the same over the public highways to another place in this state shall register with the state treasurer within sixty days after this chapter takes effect. Application for registration shall be upon forms prescribed by the state treasurer, shall be under oath and shall furnish such information concerning the applicant as the state treasurer may require. Said application shall specifically show the description of the car, bus, truck or other motor vehicle; the license number and state in which issued; the serial and motor number and the capacity in gallons of the fuel tank and other tank or tanks attached to said motor vehicle. The state treasurer shall furnish said person with a register number, and said person shall keep said number conspicuously displayed upon said tank wagon or truck at all times. Every tank wagon or truck used upon the highways of this state to deliver or transport motor vehicle fuel or kerosene, subject to the motor vehicle fuel tax under the provisions of this chapter, shall have painted upon such tank wagon or truck in letters not less than five inches in height the name of the wholesaler owning or operating such tank wagon or truck.

(2) It shall be unlawful for said person, his agent or servant or driver to refuse at any time to divulge to the state treasurer or his duly authorized agents or employees any information demanded by said state treasurer, his agents or employees, concerning the specific kind or trade name of motor fuel or kerosene being transported, the amount of each product, in said tank wagon or truck, the name and address of the person from whom said motor fuel

was purchased or obtained and the name and address of the person to whom said motor fuel or kerosene is being actually and in fact delivered.

(3) Said person so driving said tank wagon or truck shall have on his person the sales ticket, invoice, delivery ticket, bill of lading or other paper showing the name and address of the person from whom said motor fuel or kerosene was purchased or obtained, the kind and amount of each motor fuel or kerosene, and the name and address of the person to whom said motor fuel is being delivered and shall on demand of the state treasurer, his duly authorized agents or employees, present the same for examination by said duly authorized agent or employees whenever requested so to do. All such sales tickets, invoices, delivery tickets, bills of lading and other papers shall be kept for a period of three years and during such time shall be subject to inspection by the state treasurer.

78.10 (1) Every agent or employee of every railroad company, street, suburban or interurban railroad company, pipe line company, motor truck or motor tank car company, water transportation company, and every other common carrier, and every person transporting motor fuel or kerosene, either in interstate or in intrastate commerce, to points within this state, or to points without from points within this state, and transporting motor fuel or kerosene to a point in this state from a point without this state, or to a point without this state from a point within this state, who has the custody of books and records showing such transportation or deliveries, whether for storage, use, sale or distribution, shall report all such transportation or deliveries to the state treasurer on forms prescribed and furnished by him.

(2) Such reports shall cover monthly periods, and shall be submitted on or before the thirtieth day after the close of the month covered by the report; shall state the month for which the report is made; shall show the name and address of the person to whom deliveries of motor fuel or kerosene, have actually and in fact been made, the name and address of the originally named consignee, if motor fuel or kerosene has been delivered to any other than the originally named consignee, the point of origin, the point of delivery, the date of delivery, and the number and initials of each car, if shipped by rail, the date of delivery, the person to whom delivered and the manner in which such delivery is made and the quantity of each shipment in gallons classified as (1) gasoline, (2) casinghead or natural gasoline, (3) benzol, (4) ben-



zine, (5) naphtha, (6) kerosene, (7) distillate, (8) other motor fuel.

78.11 (1) Every wholesaler in motor fuel and every person, firm, corporation, association, co-partnership or carrier, transporting, conveying or bringing motor fuel or kerosene into this state or transporting, conveying, or delivering motor fuel without from points within this state, shall keep a record of all purchases, receipts, sales and distribution of each kind or trade name of motor fuel or kerosene; such records shall at all times be subject to inspection by the state treasurer or his deputies or other officers duly authorized by the state treasurer.

(2) It is the duty of every wholesaler under this chapter to keep true and accurate records of all stocks of motor fuel or kerosene on hand. Every wholesaler shall take a physical inventory of motor fuel or kerosene on hand at the close of business on the last day of every calendar month thereafter.

(3) A blender shall also keep true and accurate records of all petroleum products on hand and shall take a physical inventory of petroleum products on hand at the close of business on the last day of every calendar month thereafter.

(4) Every wholesaler and jobber under this chapter shall keep records and books showing all purchases, receipts, sales, distribution and use of motor fuel or kerosene and such other pertinent records and papers as may be required by the state treasurer.

(5) Every wholesaler shall have the records of the inventory required to be made under this section and all other matters mentioned in this section available for the inspection by the state treasurer or his duly authorized agents or employees for a period of three years, and upon demand of the state treasurer or his agents or representatives every wholesaler shall furnish a statement under oath reflecting the contents of any record to be kept under this section.

(6) Every wholesaler and every other person selling or distributing motor fuel in this state shall keep posted in a conspicuous place, most accessible to the public at his place of business, a placard showing, in figures not less than one inch high, the price per gallon of all grades of motor fuel and the amount of the license tax per gallon thereon. All sales and delivery slips shall also show the price per gallon of all grades of motor fuel and the amount of the license tax per gallon thereon. If the wholesaler or person has

more than one place of business in this state, the wholesaler or person shall post said placard at all of his places of business.

78.12 Every jobber shall keep a true and accurate record of all purchases of motor fuel or kerosene in such manner as to disclose the vendor, the quantity purchased, the correct description of the commodity and the means of transportation to said jobber, as well as all of the sales of such motor fuel or kerosene in such manner as to disclose the vendee, the quantity sold, the correct description of the commodity and the means of transportation from said jobber to the vendee. All such records required by this section shall be kept for a period of three years, at all times available for inspection by the state treasurer or his representatives who may require a statement from said jobber under oath reflecting contents thereof.

78.13 (1) The state treasurer, or any deputy, employee or agent appointed in writing, is authorized at any time during the business day to examine the books, records, papers, receipts, invoices, storage tanks and any equipment of every wholesaler, jobber or other person, purchaser or common carrier, pertaining to motor fuel, distillate or kerosene received, sold, shipped, or delivered as the case may be, to verify the truth and accuracy of any statement, report or return, or to ascertain whether or not the tax imposed by this chapter has been paid to the state treasurer or to determine the financial responsibility of every wholesaler for the payment of the motor fuel taxes imposed by this chapter.

(2) The state treasurer shall have the power in the enforcement of the provisions of this act to hold hearings, to issue subpoenas duces tecum, to administer oaths to witnesses, to take the sworn testimony of any persons and cause it to be transcribed into writing, and shall have power to conduct such investigations as he may deem necessary. If any wholesaler, jobber, purchaser, or common carrier, or any other person shall refuse access to said books, records, papers, receipts, invoices, storage tanks and other equipment, and if any witness shall fail or refuse to obey any subpoena or subpoena duces tecum or fail or refuse to testify before said state treasurer, then said state treasurer shall certify the names and facts to any court of competent jurisdiction and said court shall enter such order against said wholesaler, or purchaser, or common carrier, or witness in the premises as the enforcement of this chapter and justice shall require.

(3) Any information obtained by the state treasurer as a result of the reports, investigations, examinations or verifications herein required to be made, shall be confidential, except when required to be disclosed in a court of law, and any person who shall divulge any such information shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not less than fifty dollars nor more than five hundred dollars for each offense; provided, however, that this provision shall not be construed to mean that such information or evidence is privileged when used by the state or any representative thereof in any proceeding to collect the motor fuel tax or any prosecution for violation of any of the provisions of this chapter; and provided further that both the amount assessed against and the amount paid by any wholesaler, jobber or any other person of motor fuel license taxes shall be and remain records open to the inspection of the public, and may be published by the state treasurer.

78.14 (1) If, after the excise or license tax is remitted and paid, any motor fuel in possession of licensed wholesaler is destroyed by fire, lightning, storm, flood or accident not caused by the wilful act of such wholesaler or any employe thereof, before being sold or used by him, upon proper application therefor and proof of such destruction or loss satisfactory to the state treasurer, the state treasurer shall refund the amount of tax so paid thereon. Such application or claim shall be filed with the state treasurer within fifteen days after the motor fuel is so destroyed or lost.

(2) Any person who uses motor fuel, upon which has been paid the tax required to be paid under this chapter, for the purpose of operating or propelling stationary gas engines, tractors used for agricultural purposes, motor boats, airplanes, or who shall purchase or use any motor fuel for cleaning or dyeing or for any commercial use or purpose other than operating a motor vehicle upon the public highways of this state, shall be reimbursed and repaid the amount of the tax so paid upon filing a sworn claim with the state treasurer upon forms prescribed and furnished by him, provided, however, that such claim be filed within ninety days after the purchase of the motor fuel, or the claim will not be allowed. The wholesaler or jobber shall, upon request, furnish each purchaser with the original invoice or bill stamped to indicate that it is an original, showing the quantity of motor fuel purchased, the date thereof, and the purchaser shall send such invoice to the state treasurer when making sworn claim for refund. All

sworn claims for refund shall be made to the state treasurer, duly verified by the affidavit of the claimant or one of the principal officers if the claimant is a corporation, upon forms prescribed by the state treasurer. The claim shall state whether or not the applicant owns an automobile or truck or any other motor driven machinery or appliance which uses motor fuel; the total number of gallons of motor fuel purchased; the number of gallons of such fuel purchased on which refund is claimed; a detailed statement of the uses of such fuel on which refund is claimed, describing the machinery, equipment or appliance in which used, giving the serial or manufacturer's number of the motor and the approximate number of gallons used in each; or if such fuel were not used in any such machinery, equipment or appliance, then a description of the purposes for which the fuel was used with the approximate number of gallons used for each such purpose; a statement whether or not deduction has been made for motor fuel used in applicant's automobile or truck; and such other information as the state treasurer may deem necessary. The penalty provided in this chapter for presenting a false or fraudulent statement shall be printed in full on the form of sworn statement. On the filing of such claim, accompanied by the paid invoice together with the original sales tickets, the state treasurer shall determine the amount of refund due. Such invoices shall be legibly written and shall be void if corrections or erasures appear upon the face thereof. The state treasurer may make such investigation of the correctness of the facts stated in such claim as he deems necessary. When the state treasurer has approved such claim, he shall pay the claimant the reimbursement herein provided, out of the moneys appropriated by law for that purpose. Provided, however, that no refund shall be claimed by or allowed to any person on account of any motor fuel carried from this state in the ordinary fuel tank of a motor vehicle.

(3) The right of any person to a refund under this chapter shall not be assignable and the application for a refund shall be made by the same person who purchased the motor fuel as shown in the invoice by the person selling the same, and by no other person, and the proceeds or amount of such refund as determined by the state treasurer shall be paid to the person whose name appears on the seller's invoice and to no other person.

78.15 Whenever any wholesaler doing business under this chapter ceases to be a wholesaler by reason of the discontinuance, sale, or transfer of his business, he shall notify the state treasurer

in writing, within ten days after the discontinuance, sale or transfer takes effect. Said notice shall give the date of discontinuance, and in the event of a sale or transfer of his business, the name and address of the purchaser or transferee thereof. Such wholesaler shall also within ten days after the discontinuance, sale or transfer takes effect, make a return as required under section 78.04, pay over to the state treasurer all taxes that may be due the state hereunder, and all interest and penalties due the state and at the same time surrender to the state treasurer the license theretofore issued to him by the state treasurer.

78.16 In case any motor fuel tax is not paid when due, a penalty of fifteen per cent thereof shall immediately accrue. If such tax remains delinquent and unpaid for a period of one month from the date when due, then and in that event the state treasurer shall add an additional penalty of two per cent each month or fraction of a month that such tax remains delinquent and unpaid. The amount so added shall be collected and paid at the same time and in the same manner as such delinquent taxes; provided, however, that if said tax is not paid when due, according to the provisions of this chapter, the license of the wholesaler shall be automatically revoked; provided further, that if said tax is paid within ten days after it becomes due, and the wholesaler shows that said delay was caused by accident, facts or circumstances wholly out of the control of said wholesaler, then said penalty may be waived, but unless said tax is paid when due and not later than ten days thereafter as herein set forth, the state treasurer shall have no administrative discretion to waive said penalty of revocation of said license; provided further, that any penalties so collected under the provisions of this section shall be paid into the motor fuel tax fund and distributed as motor fuel taxes are paid in and distributed; provided further, that the penalties provided in this section shall be in addition to the penalties and remedies provided in any other provision of this chapter, and not in lieu thereof.

78.17 (1) The state treasurer may suspend or, after hearing, revoke a motor fuel license whenever the holder thereof has failed to comply with any of the provisions of this chapter; and upon suspending or revoking any motor fuel license, shall request the holder thereof to surrender to him immediately all licenses or duplicates thereof issued to him, and the holder shall surrender promptly all such licenses to the state treasurer; provided, however, that the state treasurer shall have no administrative discre-

tion in those instances where the wholesaler has failed to comply with the provisions of this chapter requiring the wholesaler to pay over to the state treasurer all public moneys paid to him and due this state as motor fuel taxes under this chapter.

(2) Before the state treasurer suspends or revokes the license of any wholesaler, he shall notify said wholesaler in writing of the time and place when and where a hearing of the charges shall be had. Such notice shall contain a statement of the alleged violation of this chapter, and shall be served upon the wholesaler at least ten days prior to said hearing, either by delivery of the same personally to the wholesaler, or by mailing the same by registered mail to the address of said wholesaler as shown in the application for a license heretofore filed by said wholesaler. At the time and place fixed in said notice, the state treasurer shall proceed to a hearing of the charges, and the wholesaler shall be accorded an opportunity to present in person or by counsel such statements, testimony, evidence, and argument as may be pertinent to the charges or to any defense thereto. The state treasurer may continue such hearing from time to time but not to exceed a period of sixty days. After such hearing the state treasurer shall either rescind his order of suspension, or, good cause appearing therefor, shall continue the suspension or revoke the license. Provided, however, that no hearing shall be afforded and the state treasurer shall have no administrative discretion in those instances where the wholesaler has failed to comply with the provisions of this chapter, requiring the wholesaler to pay over to the state treasurer at the time of making and filing reports required by section 78.04 all moneys due to the state as motor fuel taxes.

78.18 No suit shall be maintained in any court to restrain or delay the collection by or payment to the state treasurer of the tax herein imposed and to be paid by the wholesaler, upon any ground whatsoever, but the aggrieved wholesaler shall pay over all taxes, penalties and interest when due and in the manner provided in this chapter, and if paid to the state treasurer under protest, shall at the time of making payment file a protest under oath setting forth the amount or part of said payment alleged to be paid over under protest and wrongfully collected by the state treasurer, and the reasons why the whole or said part thereof was wrongfully collected. If so paid under protest, the wholesaler may at any time within ninety days from the date of such payment sue the state in the circuit court of the county in which said

wholesaler conducts his business in an action at law to recover the tax so paid with legal interest thereon from the date of payment. If it is finally determined that said tax, or any part thereof, was wrongfully paid out for any reason, it shall be the duty of the secretary of state to issue his warrant on the state treasurer for the amount of such tax so adjudged to have been wrongfully paid, together with interest thereon, and the treasurer shall pay same out of the general fund.

78.19 Hereafter when the property of any wholesaler shall be seized upon any mesne or final process of any court of this state, or when the business of any wholesaler shall be suspended by the action of creditors or put into the hands of any assignee, receiver or trustee, then in all such cases all motor fuel tax moneys due the state from such wholesaler under the provisions of this chapter shall be considered and treated as preferred claims and the state of Wisconsin shall be a preferred creditor and shall be paid in full.

78.20 (1) No wholesaler shall sell, distribute or offer for sale motor fuel, while in default of or delinquent in the payment to the state treasurer of the whole or any part of such tax moneys, and in the event of the failure or refusal to pay such motor fuel tax moneys and the whole thereof, after demand made therefor by the state treasurer, such delinquent motor fuel tax moneys together with a penalty of fifteen per cent of the amount of such delinquent tax moneys shall be recovered by and in the name of the state of Wisconsin, and the attorney-general or proper district attorney is authorized and directed to institute suit therefor in any court of competent jurisdiction against said wholesaler, or his surety, if any, or both. In the event such suit or attachment as hereinafter provided for is instituted, upon application made by the attorney-general or district attorney, the court may issue a writ of injunction, without requiring any bond, enjoining and restraining the defendant from selling, distributing or offering to sell any motor fuel subject to said motor fuel tax until any judgment and costs recovered in said suit or attachment has been paid, and the court shall, upon application by the attorney-general or district attorney, appoint a receiver of the property and business of the delinquent defendant for the purpose of impounding the same as security for any judgment which has been or may be recovered, and said motor fuel tax shall constitute a first and prior lien against the property of said wholesaler, including all property of whatsoever

nature, belonging to him, whether used in his business or otherwise, and which lien shall be paramount and superior to any other lien, of whatever nature, against said property, whether attaching prior or subsequent to the time when said tax became due.

(2) Said motor fuel tax shall also be collectible and enforceable by a writ of attachment brought by the attorney-general or district attorney in the name of the state of Wisconsin against the lands, goods, chattels, credits, and other personal property of the wholesaler, and for the purpose of this chapter, said wholesaler shall be deemed to be a nonresident of the state of Wisconsin, and such attachment shall be governed in all respects by the provisions of law relating to attachments against nonresidents, but no attachment bond shall be required of the state of Wisconsin, nor shall an indemnity bond be required or demanded by any sheriff or constable serving such writ of attachment, and no sheriff or constable shall be liable in damages on account of levying any attachment when acting under the direction of the attorney-general or such district attorney.

(3) The sheriff or constable shall also summon the persons named in said writ as garnishees, and all other persons within his county whom the attorney-general or district attorney shall designate as having any property, effects, choses in action or credits in their possession or power, belonging to the defendant, or who are in any wise indebted to such defendant, the same as if their names had been inserted in such writ. In any action or proceeding for the collection of the tax from the wholesaler which is due from him, or any penalties or interest, or costs imposed in connection therewith, an assessment by the state treasurer, made pursuant to this chapter, of the amount of the motor fuel taxes, or any penalties, interest or costs imposed in connection therewith, due from the wholesaler to the state of Wisconsin, shall constitute prima facie evidence of the claim of the state, and the burden of proof shall be upon the wholesaler to show that the assessment was incorrect and contrary to law; provided, that nothing in this section shall be construed as forfeiting or waiving any right to collect such motor fuel tax moneys by an action upon any bond that may be filed with the state treasurer under the provisions of this chapter, or by suit, or otherwise, and in case such suit, action or proceeding shall have been instituted for the collection of said tax, such suit, action or other proceeding shall not be construed as waiving any other right herein provided.



78.21 If any wholesaler sells any motor fuel upon which the tax imposed by this chapter has not been paid, all tax moneys received by such wholesaler because of said sale are trust funds in his hands and the property of the state of Wisconsin. Any wholesaler who fails or refuses to pay over to the state treasurer the tax due on such motor fuel at the time required in this chapter, or who fraudulently withholds or appropriates or otherwise uses such moneys or any portion thereof belonging to the state, shall be deemed guilty of embezzlement and shall be punished as provided by law for the crime of embezzlement, irrespective of whether any such wholesaler has or claims to have any interest in such monies so received by him.

78.22 No wholesaler or jobber or any other person selling motor fuel to the consumer shall receive and have delivered into the storage tanks or other equipment of said wholesaler, jobber or other person any motor fuel or kerosene between the hours of nine o'clock P. M. and five o'clock A. M. without prior written consent of the state treasurer, and the receipt of any motor fuel or kerosene by said wholesaler, jobber or other person during said hours shall be prima facie evidence of a violation of the provisions of this chapter and an attempt to evade the payment of the tax herein imposed on motor fuel.

78.23 All proceedings and hearings, civil or criminal, arising under this chapter shall have priority in hearing and determination over all other civil proceedings in any court except election contests, criminal and other cases in which the public is the moving party.

78.24 It is hereby made the duty of the state treasurer to see that all of the provisions of this chapter affecting the collection of the motor fuel taxes herein imposed, are enforced and obeyed, and that all violations thereof are promptly prosecuted, and that all moneys received by wholesalers and in their hands as trust funds and due the state are recovered and collected. To that end the state treasurer is authorized to promulgate such reasonable rules and regulations relating to the administration and enforcement of the provisions of this chapter as may be deemed expedient, and such rules and regulations to govern his proceedings and to regulate the mode and manner of all investigations and hearings.

78.25 (1) Upon request of the state treasurer, the attorney-general or proper district attorney shall commence and prosecute to final determination in any court of competent jurisdiction, any

and all necessary action or actions at law, to enforce the provisions of this chapter.

(2) Any action brought under the provisions of this chapter may be brought either in the superior or circuit court for Dane county or in the proper court in the county wherein the defendant person, firm or corporation resides or has its principal place of business. The place of trial of said action shall not be changed from the county in which such action is commenced, except upon consent of the parties.

78.26 It is expressly provided that all of the remedies, prosecutions and penalties under this chapter shall be cumulative of each other, and no action or suit for recovery of one penalty shall be or be construed to be a bar to or affect the recovery of any other penalty or be a bar to any criminal prosecution against any wholesaler, licensee, jobber or any other person under the provisions of this chapter.

78.27 No person shall commit any of the following acts:

(a) Display, or cause or permit to be displayed, or to have possession of, any license knowing the same to be fictitious, or to have been suspended, cancelled, revoked, or altered;

(b) Lend to, or knowingly permit the use by, one not entitled thereto, any license issued to the person lending it or permitting it to be used;

(c) Display or to represent as one's own any license not issued to the person displaying the same;

(d) Use a false or fictitious name or give a false or fictitious address in any application or form required under the provisions of this chapter, or otherwise commit a fraud in any application, record, or report or claim for refund;

(e) Use any false or fictitious name or give any false or fictitious address when purchasing or obtaining motor fuel from any source for sale or use in this state.

78.28 The license tax herein levied and provided for is in lieu of any excise, license, privilege or occupation tax upon the business of manufacturing, storing, selling, using or distributing motor fuel, and no city, village, town, county, township or other subdivision or municipal corporation of the state shall levy or collect any such tax upon, or measured by, the sale, storage, receipt, distribution or use of motor fuel or any excise, license, privilege or occupation tax upon the business of manufacturing, storing, selling, using or distributing motor fuel.

78.29 The state treasurer shall, upon request duly received from the officials to whom are entrusted the enforcement of the motor fuel tax laws of any other state, forward to such officials any information which he may have in his possession relative to the manufacture, receipt, sale, use, transportation or shipment by any person of motor fuel or kerosene, provided such other state or states provide for the furnishing of like information.

78.30 Said motor fuel license tax shall not be imposed on motor fuel when exported or sold for exportation from the state of Wisconsin to any other state or nation. Provided, however, that the motor fuel carried out of this state in the ordinary fuel tank of a motor vehicle shall not be, or be construed to be, motor fuel exported from this state within the meaning of this section.

78.31 (1) Each day in which any person shall engage in the business of wholesaler within this state without a license as required by this chapter shall constitute a separate offense, and for each such offense such wholesaler shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not to exceed five thousand dollars or by imprisonment in the county jail for not less than sixty days nor more than one year, or by both such fine and imprisonment.

(2) Any person assigning or attempting to assign a license to act as a wholesaler of motor fuels, or who fails to display conspicuously his license at his place of business, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of twenty-five dollars or by imprisonment in the county jail for not more than ten days for each such offense.

(3) Any person who fails or refuses to make report or payment to the state treasurer, as provided in section 78.04, shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not to exceed five thousand dollars or by imprisonment in the county jail for not less than one year nor more than ten years or by both such fine and imprisonment.

(4) Any person violating any provision of section 78.09, 78.11, 78.13, 78.14 or 78.22 shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not less than twenty-five dollars nor more than five hundred dollars or by imprisonment in the county jail for not to exceed six months or by both such fine and imprisonment.

(5) Except as otherwise provided in this chapter, any person violating any provision of section 78.27 shall be deemed guilty of

a misdemeanor, unless such violation is by any other provision of law declared to be a felony, and upon conviction shall be punished by a fine of not less than one hundred dollars nor more than five hundred dollars and by imprisonment in the county jail for not to exceed six months. Such fine shall be in addition to any other penalty imposed by any other provision of this chapter.

78.32 If any of the provisions of this chapter includes transactions which are not taxable, or are in any other respect unconstitutional, it is the intent that so far as possible the remaining provisions of this chapter be given effect and the invalidity of any portion of this chapter shall not in any nature affect the validity of the remaining portions thereof.

78.33 The passage of this chapter shall not be taken or construed to relieve any wholesaler, person, firm, association or corporation whatsoever from the payment of any tax, penalty or interest due or owing to the state of Wisconsin under any laws in force at the time this chapter becomes effective, or to affect or terminate any petitions, investigations, prosecutions, legal or other proceedings pending under such laws or to prevent the commencement of any legal proceedings for violation of such laws heretofore committed, or for the recovery of taxes, penalties, or interest due or owing to this state under such laws; provided further, that any and all matters, orders, hearings and proceedings pending before the state treasurer or before any court under any of the provisions of said laws or parts thereof shall be deemed to be continued with the same effect as though such law or part thereof was not hereby repealed. Nothing in this chapter shall be construed as imposing any penalty, civil or criminal, for violations of such prior laws other than the penalty prescribed in such laws.

SECTION 3. This act shall take effect upon the first day of the month following the date of passage and publication.

Approved June 26, 1933.

No. 344, S.]

[Published June 29, 1933.]

### CHAPTER 313.

AN ACT to amend subsection (6) of section 70.03, subsections (1), (4) and (6) of section 70.46, subsection (1) of section 70.75 and section 70.85 and to create subsection (7) of section 70.47 of the statutes, relating to assessment of taxes in cities of the first class.