

No. 403, A.]

[Published June 19, 1941.]

CHAPTER 229.

AN ACT to amend 78.14 (2) of the statutes, relating to claims for refund of money paid as motor fuel tax.

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

SECTION 1. Subsection (2) of section 78.14 of the statutes is amended to read:

(78.14) (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 * * * *duly witnessed and certified* claim with the state treasurer upon forms prescribed and furnished by him, provided, however, that such claim be filed within 90 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 * * * *certified* claim for refund. All * * * *certified* claims for refund shall be made to the state treasurer, duly * * * *certified* by 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 * * * 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. * * * 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 collected under the provisions of chapter 78 to be used for carrying out the provisions of section 78.14. 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.

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

Approved June 17, 1941.

No. 475, A.]

[Published June 19, 1941.

CHAPTER 230.

AN ACT to amend 10.39 (1) of the statutes, relating to primaries in commission cities.

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

SECTION 1. Subsection (1) of section 10.39 of the statutes, is amended to read:

(10.39) (1) In cities operating pursuant to sections 63.01 to 63.14 of the statutes, *excepting as provided in section 5.025*, candidates for mayor and councilmen shall be nominated at large by a primary election 3 weeks before the municipal election in the manner provided for the nonpartisan nomination of candidates for elective city offices by chapter 5, so far as such pro-