

(i) "Operator of 10 or more retail outlets" shall mean any person who operates 10 or more retail outlets and who shall purchase tobacco products which are to be sold at retail by such person from the premises occupied by such outlets.

SECTION 4. Paragraph (a) of subsection (4) of section 139.50 of the statutes is amended to read:

(139.50) (4) (a) No manufacturer or wholesaler shall sell or manufacture any tobacco products within the state without first obtaining a permit from the state treasurer to purchase stamps as provided in this section. The application for such permit and the permit shall be in such form as the state treasurer shall prescribe. *Distinct types of permits shall be issued to each class of wholesalers in accordance with the definitions of such classes contained in paragraphs (e) to (i) of subsection (1) of this section.* Each permit shall expire on July 1 of each year, and the annual fee therefor shall be \$50.

SECTION 5. This act shall take effect July 1, 1941.

Approved June 23, 1941.

No. 859, A.]

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CHAPTER 287.

AN ACT to create 74.43 (3) and 74.79 of the statutes, relating to purchase of lands sold for taxes and the instalment payment of taxes.

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

SECTION 1. Subsection (3) of section 74.43 of the statutes is created to read:

(74.43) (3) Notwithstanding the provisions of subsection (1) of this section the common council in any such city may by ordinance authorize and direct the city treasurer to bid in and become the purchaser of all lands sold for taxes, except such as to which section 75.67 is applicable, for the amount of taxes, interest and charges remaining unpaid thereon, and all such lands sold shall be struck off to the city, and thereupon the city shall receive in its corporate name a certificate of sale thereof, and shall be vested with the same rights, as other pur-

chasers. Such tax sale certificate shall be assigned by the city treasurer by direction of the common council of such city.

SECTION 2. Section 74.79 of the statutes is created to read:

74.79 INSTALMENT TAX PAYMENTS. (1) The common council of any city authorized by its charter to sell land for nonpayment of city taxes shall have power by ordinance to extend the time for payment without interest of all or a portion of the real estate taxes and special assessments of such city, except special assessments as to which no extension is allowed, for a period of time not exceeding 10 months from January 31 in one or more instalments under conditions set forth in said ordinance. If any instalment shall not be paid on the due date the city treasurer shall declare the unpaid balance to be delinquent; and such taxes and special assessments shall be collected together with interest thereon at eight-tenths of one per cent per month, or fraction thereof, from January 1 preceding. The treasurer shall, on the fifteenth day after the date that payment of the final instalment provided for in said ordinance is due, commence by public auction the sale of all tracts and lots or parcels upon which instalments of city taxes and special assessments shall remain unpaid in the same manner in which land is required to be sold for nonpayment of city taxes.

(2) The common council of such city shall have the power by ordinance to extend the time of payment without interest of a portion of all taxes and charges in the duplicate county tax roll for a period of time not exceeding 6 months from January 31 in one or more instalments; the time of payment, interest and delinquency to be the same as provided for such city instalments.

Approved June 23, 1941.