Section 27. 84.14 (2) of the statutes is repealed.

Section 27a. 86,25 (3) of the statutes is created to read: 86.25 (3) Any city or village may levy special assessments not exceeding the cost to such city or village against the property benefited thereby to provide funds to match or supplement state or federal aid or both for the construction, reconstruction or improvement under the provisions of chapter 84, or under any other provision of the statutes of any highway or street which it is authorized to construct, reconstruct or improve, and any city or village is authorized to pay the proceeds of such assessments, certificates or special assessment bonds issued to finance said improvement to the state highway commission or state treasury as provided in section 84.03 (1) (b). The provisions of the statutes in reference to the procedure for improving streets and highways under federal or state aid or under both shall be considered as making inapplicable as applied to such situations the provisions of sections 61.40, 61.41, 61.55, 62.15 and 62.16 and the provisions of any of those sections shall not invalidate the special assessments levied by any city or village to finance its share of such improvements, nor shall such provisions invalidate the special assessment bonds issued to finance said improvements.

Section 28. This act shall take effect on July 1, 1945; except that sections 1, 4, 16, section 20.492 (1) of the statutes as created by section 17, and 27 of this act shall take effect at the close of business on June 30, 1945.

Approved June 28, 1945.

No. 419, A.]

[Published June 29, 1945.

## CHAPTER 392.

AN ACT to amend 176.01 (9), 176.05 (1a), and to create 176.05 (5a) of the statutes, relating to permits for the manufacture and wholesaling of intoxicating liquor.

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

SECTION 1. 176.01 (9) of the statutes is amended to read:

176.01 (9) A "manufacturer" is a person, firm, or corporation, other than a rectifier, that manufactures or distills intoxi-

cating liquors. Such manufacturer may sell at wholesale such intoxicating liquors manufactured or distilled by the licensee at the premises designated in the license, provided he was selling such intoxicating liquor at wholesale in this state on July 5, 1945.

Section 2. 176.05 (1a) of the statutes is amended to read: 176.05 (1a) No manufacturer, wholesaler or rectifier shall sell, manufacture or rectify any intoxicating liquor within the state without first obtaining a permit from the state treasurer. The application for such permit and the permit shall be in such form as the state treasurer shall prescribe. Each permit shall expire on July 1 of each year. The annual fee for such permits shall be as follows: A manufacturer's permit, the sum of \$750; a rectifier's permit, the sum of \$750; and a wholesaler's permit, the sum of \$500, and a combination permit consisting of any 2 permits here listed for \$1,000 which shall be paid into the state treasury and credited to the general fund, except that a wholesaler's permit or a combination wholesaler's and manufacturer's permit shall not be granted to any manufacturer who was not selling intoxicationg liquor at wholesale in this state on July 5, 1945. If any manufacturer, wholesaler or rectifier violates any of the provisions of this chapter or chapter 139, the state treasurer may suspend or revoke such permit for such period of time as he may determine.

Section 3. 176.05 (5a) of the statutes is created to read: 176.05 (5a) No manufacturer, unless possessing a wholesale permit on July 5, 1945, shall hereafter hold the ownership, in whole or part, directly or indirectly, through stock holdings or however accomplished, of any interest in any wholesale permit or establishment in this state.

Approved June 28, 1945.