

No. 152, S.]

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CHAPTER 310.

AN ACT to repeal and recreate 78.09 and 78.10 of the statutes, relating to the motor fuel tax and providing a penalty.

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

78.09 and 78.10 of the statutes are repealed and recreated to read:

78.09 TRANSPORTERS TO REGISTER; PROCEDURE; TO GIVE INFORMATION; CARRY DOCUMENTS; KEEP RECORDS. (1) It shall be unlawful for any person to operate a truck, tractor, trailer, or semitrailer or any vehicle on any highway in this state in the transportation of motor fuel either (1) from a point without this state to a point within this state, or (2) from a point within this state to a point without this state, or (3) for hire as defined in section 194.01 (15), unless each such vehicle so used is registered with the department and unless the registration number furnished by the department for the vehicle preceded by the letters W. D. T. is prominently displayed thereon by painting the same on each side and on the rear of the vehicle in characters not less than 5 inches in height with a stroke not less than three-fourths inch in width. The registration shall expire annually on June 30. Application for registration shall be upon forms prescribed by the department, shall be under oath and shall furnish such information concerning the applicant as the department may require. The application shall show the name and address of the applicant, a description of the truck, tractor, trailer or semitrailer, the license number and the state in which issued, the name and address of the licensee, the capacity in gallons of the fuel tank or tanks, and the serial and motor number of the truck or tractor.

(2) Every person so transporting motor fuel upon the highways of this state, who obtains the motor fuel from a refinery, marine terminal or pipe-line terminal, shall have with him while transporting the motor fuel a copy of the loading ticket or manifest prepared by the refinery, marine terminal or pipe-line terminal where loaded which shall be serially numbered and shall show the date of loading, name of refinery, marine terminal, or pipe-line terminal where loaded, point of origin, name of shipper, kind of motor fuel, number of gallons, destination and to whom delivery thereof is to be made. A copy of the loading ticket or manifest shall be presented to the person to whom delivery is made at the time of delivery. Every person so transporting motor fuel shall keep complete and accurate records of all motor fuel so transported.

(3) Every person who in transporting motor fuel upon the highways of this state operates a truck, tractor, trailer, semitrailer or any vehicle which is not required to be registered under subsection (1) shall have his name and address painted on each side of the vehicle in letters not less than 5 inches in height or, if the vehicle is operated by a wholesaler duly licensed in this state, the trade insignia or trade-name regularly used by such wholesaler for tank vehicle identification together with the name of the city from which the vehicle is customarily operated may be substituted for the name and address of the wholesaler. Such person or wholesaler shall keep complete and accurate records of all motor fuel purchased, sold, used or otherwise distributed.

(4) It shall be unlawful for any person transporting motor fuel upon the highways of this state or for any person who has custody of the records of motor fuel transported upon the highways of this state to refuse at any time to divulge to the department, its agents or employes any information demanded by the department, its agents or employes concerning motor fuel transported or being transported.

(5) Book records, sales tickets, invoices, delivery tickets, bills of lading, loading tickets or manifests, and other papers pertaining to the transportation, purchase, sale or distribution of motor fuel shall be kept for a period of 3 years and during such time shall be subject to inspection by the department.

78.10 REPORTS BY TRANSPORTERS; EXCEPTIONS. (1) Every agent or employe 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 transporting motor fuel, either in interstate or in intrastate commerce, which originates at or is destined to a point in this state, and every person transporting motor fuel interstate, which transportation originates at or is destined to a point in this state, who has the custody of books and records showing such transportation, shall report all such transportation to the department on forms prescribed and furnished by it. The provisions of this subsection shall not apply to local distribution of motor fuel by persons in bordering states licensed as wholesalers by the department under section 78.01

(12) (e) for motor fuel distributed by them into the local trading area specified or to persons in this state similarly licensed by a bordering state for comparable purposes.

(2) The reports shall cover monthly periods, and shall be filed with the department on or before the thirtieth day after the close of the month covered by the report, and shall contain the following information: The name and address of the transporter, the month and year covered by the report, the date of unloading, the initials and number of the car if shipped by rail, the loading ticket or manifest number and the registration number required by section 78.09 if shipped by truck transport, the name of the consignor, the point of origin, the name of the consignee, the name of the person to whom delivery has in fact been made if other than the original named consignee, the point of unloading, and the quantity of each shipment in gallons, classified as gasoline, casing-head or natural gasoline, benzol, benzine, naphtha, low flash power fuel, kerosene, distillate, liquefied petroleum gas, or other motor fuel. The reports will be deemed filed on time if mailed in an envelope properly addressed to the department and bearing a postmark not later than midnight of the thirtieth day following the month for which the report is filed.

Approved June 18, 1949.
