

No. 724, A.]

[Published June 28, 1949.

CHAPTER 340.

AN ACT to repeal 97.42 (11) (a); to renumber 97.42 (11) (b) to be 97.42 (11); to repeal and recreate 97.42 (8); to amend 97.42 (7); and to create 20.60 (20) of the statutes, relating to the imposition of a stamp tax on oleomargarine, butterine and other similar substances, and making an appropriation.

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

SECTION 1. 20.60 (20) of the statutes is created to read:

20.60 (20) OLEOMARGARINE TAXES. All moneys collected under section 97.42 shall be paid within one week of receipt thereof into the general fund and 2 per cent thereof is appropriated therefrom to the department of agriculture for the performance of its duties under said section.

SECTION 2. 97.42 (7) of the statutes is amended to read:

97.42 (7) Every licensed manufacturer, and every licensed wholesale dealer in oleomargarine, butterine, or other similar product shall keep a record of every sale and shipment of such products giving the date of sale and of shipment, the quantity, the person to whom sold and shipped, the place to which shipped, and the name of the transportation company by which shipped. * * * The department shall prescribe forms for such records. Not later than the tenth day of January, April, July and October, each such licensee shall file such records for the quarter year ending on the last day of the preceding month, verified, with the department, retaining a copy thereof, open to inspection, at the licensee's place of business. Mailing by registered mail shall be equivalent to filing at the time of so mailing.

SECTION 3. 97.42 (8) of the statutes is repealed and recreated to read:

97.42 (8) (a) An occupational tax to be collected as a stamp tax is assessed, imposed, and levied upon the sale, exchange, offering or exposing for sale or exchange, having in possession with intent to sell or exchange, or removal for consumption, exchange, or sale other than for shipment in interstate or foreign commerce, of oleomargarine, butterine and other similar substances. The rate of such tax shall be 15 cents per pound on such oleomargarine, butterine or other similar substance.

(b) The payment of the tax herein imposed shall be evidenced by the affixing of oleomargarine tax stamps to the containers in which all oleomargarine, butterine or other similar substances are placed, received, stored, warehoused, shipped or delivered for sale.

(c) The department shall prescribe, prepare and have available for sale, stamps of such denominations and quantities as it may deem necessary for the payment of the tax imposed by this subsection.

(d) Stamps shall be affixed in such a manner as the department promulgates by order. Manufacturers and wholesalers within or without this state may be permitted to purchase stamps and affix them, in the manner prescribed by the department, to containers for oleomargarine to be sold in this state.

(e) No manufacturer or wholesaler shall sell any oleomargarine within this state to any person, except a licensed wholesaler, unless the proper tax stamps have been affixed thereto. No licensee under this section, except a wholesaler or manufacturer, shall purchase, sell, or have in his possession for the purpose of sale or use within this state, any oleomargarine unless the proper tax stamps have been affixed thereto.

SECTION 4. 97.42 (11) (a) of the statutes is repealed.

SECTION 5. 97.42 (11) (b) is renumbered 97.42 (11) of the statutes.

Approved June 25, 1949.
