

No. 626, S.]

[Published August 11, 1949.

**CHAPTER 626.**

AN ACT to amend 20.07 (5) and 139.28 (2) of the statutes, relating to apportionment of liquor taxes.

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

SECTION 1. 20.07 (5) of the statutes is amended to read:

20.07 (5) Semiannually on July 1 and January 1, one-half of all revenues derived during the preceding 6 months from the occupational tax on intoxicating liquors imposed in section 139.26, \* \* \* *subject to the provisions of section 139.28*, to be paid to the cities, towns and villages in accordance with the provisions of section 139.28. Certification of the amounts due to the several cities, towns and villages shall be made by the \* \* \* *commissioner of taxation.*

SECTION 2. 139.28 (2) of the statutes is amended to read:

139.28 (2) After \* \* \* *an amount equal to the sum of the appropriation made by section 20.09 (10) as created by Chapter 360, Laws of 1949 and appropriations supplementing 20.09 (10), and the cost of alcohol studies conducted by the public welfare department under section 20.17 (1) (a) has been set aside, one-half of the balance of all revenues derived from the occupational tax on intoxicating liquors shall be utilized for veterans' housing as prescribed in section 20.02 (13) (a), and the remaining half shall be distributed to the cities, towns and villages and shall be used by them to reduce the tax on general property. Such distribution to local units of government shall be made semiannually and all cities, towns and villages shall share therein in proportion to their population in the last federal census.*

Approved August 5, 1949.

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