

No. 55, S.]

[Published July 3, 1951.

**CHAPTER 400.**

AN ACT to amend 73.035, 139.27 (3) and 176.01 (3) of the statutes, relating to police powers of certain employes of the department of taxation.

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

SECTION 1. 73.035 of the statutes is amended to read:

73.035 The commissioner of taxation and such of his employes as are authorized to enforce the provisions of *section 66.054 and chapters 139 and 176* shall enforce the provisions of sections 348.07, 348.08, 348.09, *348.085, 348.172, 348.17 and 348.174* and shall be invested with the powers conferred by law upon sheriffs and municipal police officers in the performance of such duties. Nothing herein shall deprive or relieve sheriffs, constables and other local police officers of the power and duty to enforce the provisions of said sections, and such officers shall likewise enforce the provisions of said sections.

SECTION 2. 139.27 (3) of the statutes is amended to read:

139.27 (3) The duly authorized employes of the commissioner of taxation shall have all necessary police powers to prevent violations of the provisions of sections 139.25 to 139.30 and the provisions of *section 66.054 and chapter 176*. In case the tax imposed in section 139.26 is not paid when due, a penalty of 15 per cent thereof shall immediately accrue.

SECTION 3. 176.01 (3) of the statutes is amended to read:

176.01 (3) The term "peace officer" includes sheriffs, undersheriffs, deputy sheriffs, police officers, constables, marshals, and deputy marshals, and any duly authorized employe of the commissioner of taxation to act as such under *section 66.054 and chapters 139 and 176*.

Approved June 26, 1951.