

No. 53, A.]

[Published August 24, 1955.]

## CHAPTER 588

AN ACT to amend 70.415 (3) and (4); to repeal and recreate 70.415 (1) and (2); and to create 70.415 (6) of the statutes, relating to occupational tax on scrap iron, scrap steel and other steel.

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

SECTION 1. 70.415 (1) and (2) of the statutes are repealed and recreated to read:

70.415 OCCUPATIONAL TAX ON SCRAP IRON, SCRAP STEEL AND ALL OTHER STEEL. (1) Except as provided in sub. (6), every person operating a scrap iron or scrap steel dock or other steel dock in this state, shall on or before December 15 of each year pay an annual occupational tax equal 3½ cents per ton upon all scrap iron or scrap steel, and 10 cents per ton upon all other steel, handled by or over such dock during the preceding year ending April 30, and such scrap iron, scrap steel and other steel shall be exempt from all other state or municipal taxation. If there is any processing or working of the said steel other than scrap iron or scrap steel, it shall be subject to taxation under s. 70.34 in the same manner as all personal property is assessed.

(2) Every person on whom a tax is imposed by sub. (1) shall, on May 1 of each year, furnish to the assessor of the town, city or village in which such scrap iron or scrap steel dock or other steel dock is situated, a full and true list or statement of all scrap iron or scrap steel or other steel, specifying the respective amounts and different kinds thereof, received or handled by such person during the year ending on April 30 of such year. Any such person who shall wilfully fail or refuse to furnish such list or statement or who shall knowingly make or furnish a false or incorrect list or statement, shall be fined not exceeding \$1,000.

SECTION 2. 70.415 (3) and (4) of the statutes are amended to read:

70.415 (3) The tax herein provided for shall be separately assessed to the person \* \* \* chargeable therewith by the assessor and shall be

included in the assessment roll annually submitted by such assessor to the town, village or city clerk and shall be entered by said clerk on the tax roll. Such tax shall be paid and collected in the same manner as taxes on personal property are paid and collected in the \* \* \* *town, city or village* where such scrap iron or scrap steel dock *or other steel dock* is situated, and the entire proceeds of said tax shall be retained by \* \* \* *such town, city or village*.

(4) If the assessor or board of review shall have reason to believe that the list or statement made by any person \* \* \* is incorrect, or when any such person \* \* \* has failed or refused to furnish a list or statement as required by law, the assessor or board of review shall place on the assessment roll such taxes against such person \* \* \* as he or they shall deem true and just, and in case such change or assessment is made by the assessor, the assessor shall give written notice of the amount of such assessment at least 6 days before the first or some adjourned meeting of the board of review; in case such change or assessment is made by the board of review, notice shall be given in time to allow such person \* \* \* to appear and be heard before the board of review in relation to said assessment; said notice may be served in the manner provided in s. 70.35.

SECTION 3. 70.415 (6) of the statutes is created to read:

70.415 (6) This section does not apply to a municipally owned or operated dock or a dock used solely in connection with an industry and handling no scrap iron or scrap steel or other steel except that utilized by such industry.

Approved August 19, 1955.