

No. 153, A.]

[Published June 15, 1957.

CHAPTER 182

AN ACT to amend 174.05 and 174.08 of the statutes, relating to the dog license tax.

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

SECTION 1. 174.05 of the statutes is amended to read:

174.05 Every owner of a dog more than 6 months of age on January 1 of any year (the word "owner" when used in ch. 174 in relation to property in, or possession of, dogs \* \* \* *includes* every person who owns, harbors or keeps a dog) shall annually, at the time and in the manner provided by law for the payment of personal property taxes, pay his dog license tax and obtain a license therefor. Such dog license tax shall not be less than \$1 for each male dog, and spayed female dog, and \$2 for each female dog; provided that the governing body of any county may by a majority vote of the members present at any regular meeting raise any or all such minimum dog license taxes *and that the governing body of any town, village or city may by resolution increase the amount of such license tax on dogs within its jurisdiction. Such additional tax shall not exceed the total cost of all dog licensing, regulating and impounding activities for the previous year, less any refunds which may be received pursuant to s. 174.09 (2), and shall be levied and collected in the same manner as other dog license taxes.* The license year shall commence on January 1 and end on the following December 31.

SECTION 2. 174.08 of the statutes is amended to read:

174.08 Every town, village or city treasurer or other tax collecting officer shall pay all dog license taxes received by him, \* \* \* *after deducting any additional tax which may have been levied by the municipal governing body,* to the county treasurer at such time as settlement is made with the county treasurer for collections of personal property taxes, and shall at the same time report in writing to the county clerk the licenses issued. Such report shall be in the form prescribed by the state department of agriculture, which forms shall be furnished by the several county clerks.

Approved June 11, 1957.