

No. 473, S.]

[Published September 23, 1959.

**CHAPTER 459**

AN ACT to renumber 97.42; to renumber and amend 97.72 (2); and to create 73.03 (27) of the statutes, relating to administration and enforcement of the oleomargarine tax by the state department of taxation.

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

SECTION 1. 73.03 (27) of the statutes is created to read:

73.03 (27) To administer and enforce the provisions of s. 139.60.

SECTION 2. 97.42 of the statutes is renumbered 139.60.

SECTION 3. 97.72 (2) of the statutes is renumbered 139.60 (20) and amended to read:

139.60 (20) Any person who \* \* \* *violates* any of the provisions of \* \* \* *this section* shall be \* \* \* *fined* not less than \$100 nor more than \$500 or \* \* \* *imprisoned* not more than 3 months, or \* \* \* both \* \* \* and \* \* \* *for each* subsequent offense, shall be \* \* \* *fined* not less than \$500 nor more than \$1,000 or \* \* \* *imprisoned* for not less than 6 months nor more than one year. No person shall be prosecuted under this subsection for the doing of any act for which he has paid a forfeiture under sub. (11) \* \* \* and any person accused under this subsection may upon payment of the forfeiture provided in \* \* \* sub. (11), and the costs of prosecution, have such prosecution dismissed, and the court shall have jurisdiction to determine the amount of such forfeiture.

SECTION 4. Whenever the words "department" or "state department of agriculture" appear in section 139.60 of the statutes, as renumbered, the words "commissioner of taxation" are substituted. The revisor of statutes shall show the change in publishing the statutes.

Approved September 14, 1959.