

No. 487, S.]

[Published August 31, 1961.

CHAPTER 426

AN ACT to amend 139.26 (1) of the statutes, relating to the occupational tax on intoxicating liquors.

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

139.26 (1) of the statutes is amended to read:

139.26 (1) An occupational tax to be collected as a stamp tax is assessed, imposed, and levied upon the sale, exchange, offering or exposing for sale or exchange, having in possession with intent to sell or exchange, or removal for consumption, exchange, or sale other than for shipment in interstate or foreign commerce or for shipment, sale, or exchange by a manufacturer to a rectifier, of intoxicating liquors, other than wine used for sacramental purposes and alcohol used for industrial, hospital, purposes. The rate of such tax, *effective July 1, 1961, and thereafter*, shall be \* \* \* \$2 per wine gallon on intoxicating liquors containing \* \* \* *one-half of one* per cent of alcohol by volume or more, and shall be computed in accordance with the following table:

Quantity in Wine Gallons	Quantity in Ounces	Tax when Alcoholic Content is * * * 1/2% or More by Volume	* * *
Up to and including 1/64 of a gallon	Up to and including 2	3 1/8 cents	* * *
More than 1/64 of a gallon to and including 1/32 of a gallon	More than 2 to and including 4	6 1/4 cents	* * *
More than 1/32 gallon to and including 1/16 of a gallon	More than 4 to and including 8	12 1/2 cents	* * *
More than 1/16 gallon and including 1/10 gallon	More than 8 to and including 12.8	20 cents	* * *
More than 1/10 gallon to and including 1 pint	More than 12.8 to and including 16	25 cents	* * *
More than 1 pint to and including 1/5 gallon	More than 16 to and including 25.6	40 cents	* * *
More than 1/5 gallon to and including 1 quart	More than 25.6 to and including 32	50 cents	* * *
More than 1 quart to and including 1/2 gallon	More than 32 to and including 64	\$1.00	* * *
More than 1/2 gallon to and including 1 gallon	More than 64 to and including 128	\$2.00	* * *

Approved August 25, 1961.