

No. 616, A.]

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AN ACT to repeal 139.51 (3); to renumber 139.50 (2) (intro. par.), (a) and (b); to renumber and amend 139.51 (2); to amend 139.50 (3) (b), (d) and (e), (12) and (17); and to create 15.60 of subchapter VI, of chapter 15, 20.280 (71a), (71b), (73a), (74a) and (74b), 20.420 (86), 20.670 (48), 20.703, 20.705 (42) and (43), 20.750 (41), 23.09 (16) and (17), 23.092, 46.70, 66.36, 92.18, 109.05 (3), 139.50 (2) (b) and (3) (g) and 139.51 (2) (b) of the statutes, relating to the creation of a state recreation committee, authorizing the improvement of the state-wide recreational facilities of the state and making an appropriation.

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

SECTION 1. 15.60 of subchapter VI of chapter 15 of the statutes is created to read:

15.60 STATE RECREATION COMMITTEE. (1) (a) The purpose of this section is to promote, encourage and co-ordinate a long-range plan to acquire, maintain and develop for public use those areas of the state best adapted to the development of a comprehensive system of recreational facilities in all fields, including without limitation: parks; forests; camping grounds; fishing and hunting grounds; scenic areas, waters and high-ways; boat landings, beaches and other areas of public access to navigable waters; and to facilitate and encourage the fullest public use thereof.

(b) It is the legislative intent in the passage of this act to authorize the expenditure of approximately \$50,000,000 over the next 10 years for an outdoor recreation and resource development program to be allotted approximately as follows: \$33,000,000, state park and forest recreation areas; \$9,000,000, fish and game habitat; \$2,500,000, youth conservation camps; \$2,000,000 to protect scenic resources along highways; \$1,500,000, for creation of new lakes under the federal small watershed program; \$1,000,000 in state aids to help metropolitan areas acquire rural recreation lands; \$500,000 in state aids to help counties owning lands entered under the forest crop law develop recreational facilities; \$392,000 for tourist information centers; \$270,000 for careful planning of future projects and priorities; and \$50,000 for a survey of the Lake Superior region recreational potential.

(2) There is created a state recreation advisory committee consisting of the governor as chairman ex officio, the director of the conservation department, the chairman of the state highway commission, the director of public welfare, the chairman of the state soil and water conservation committee, and the recreation specialist in the department of resource development. The committee shall meet as often as necessary upon the call of the governor and at least quarterly. Members of the committee shall receive no salary as such members, and any expenses incurred in the performance of their duties shall be charged against their respective departments.

(3) The advisory committee shall:

(a) Recommend to each successive legislature the appropriations necessary to accomplish the priorities established for the following biennium, provided that such recommendations include all projects listed in

sub. (6) which have been activated and for which funds have been allotted, and which have not been completed during the preceding biennium;

(b) Co-ordinate the development by its member agencies of a long-range plan for the acquisition and capital improvement of areas necessary for a state-wide system of recreational facilities to be recommended to the legislature;

(c) Develop and disseminate a long-range plan for the fullest utilization of all the recreational assets of the state.

(4) The committee may reimburse other state agencies for necessary services. When it appears to the committee that there is an overlapping of authority or responsibility between member agencies in the completion of any priority the committee shall negotiate a co-operative agreement for completing the priority among the agencies concerned. The committee may retain necessary consulting services. The committee is attached to the executive office for administrative purposes only.

(5) In the fulfillment of its purposes, the committee may receive such gifts and grants of money or property or services as are not otherwise provided for in the statutes. The proceeds of such gifts or grants of money or property may be expended for the purpose of the gift or grant.

(5b) In a county containing 4,500 acres or more of state park lands on January 1, 1961, no lands or interest therein for new state parks shall be acquired by the state unless the county board of such county first approves the proposed state park.

(6) Projects for the biennium July 1, 1961 to June 30, 1963, shall be limited to the following list of high priorities (the order of listing within priority categories is for identification purposes only):

(a) *State park system and state forest recreation areas.* New land control, existing projects:

1. Kettle Moraine state forest
2. Governor Dodge state park
3. High Cliff state park
4. Terry Andrae state park
5. Wildcat Mountain state park (Lake area to be studied in 1961-63 and activated if feasible)
6. Apostle Islands state forest
7. Black River state forest
8. Brule River state forest
9. American Legion state forest
10. Northern Highland state forest
11. Flambeau River state forest

(b) *State park system and state forest recreation areas.* New land control, new projects:

1. Europe Lake state park
2. Lake Wissota state recreation area
3. Mirror Lake state recreation area
4. Pike Lake unit of the Kettle Moraine state forest
5. Sugar Creek recreation area
6. "I" highway recreation areas (3)
7. Whitefish Bay state park

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(c) *State park system and state forest recreation areas.* Areas to be studied and activated if feasible:

1. Lac du Flambeau Pines
2. Raspberry Bay
3. Menominee Indian reservation

(d) *State parks system and state forest recreation areas.* Capital improvements, No. 1 priority:

1. State parks
 - a. Blue Mounds
 - b. Copper Falls
 - c. Devils Lake
 - d. Governor Dodge
 - e. High Cliff
 - f. Interstate
 - g. Lost Dauphin
 - h. Nelson Dewey
 - i. Pattison
 - j. Peninsula
 - k. Perrot
 - L. Potawatomi
 - m. Rocky Arbor
 - n. Wyalusing
 - o. Amnicon Falls

2. State forest recreation areas

- a. American Legion
- b. Black River
- c. Brule River
- d. Kettle Moraine
- e. Northern Highland

(e) *State parks system and state forest recreation areas.* Capital improvements, No. 2 priority:

1. State parks system
 - a. Aztalan state park
 - b. Big Foot Beach state park
 - c. Brunet Island state park
 - d. Copper Culture Mounds state park
 - e. Cushing Memorial state park
 - f. First Capitol state park
 - g. Lizard Mound state park
 - h. Lucius Woods state park
 - i. Merrick state park
 - j. Mill Bluff state park
 - k. New Glarus state park
 - L. Ojibwa state park
 - m. Old Wade House state park
 - n. Rib Mountain state park
 - o. Roche-a-Cri state park
 - p. Terry Andrae state park
 - q. Tower Hill state park
 - r. Wildcat Mountain state park
 - s. Yellowstone Lake recreation area

2. State forest recreation areas

- a. Apostle Islands
- b. Council Grounds
- c. Flambeau River
- d. Point Beach

(f) *Game habitat.* 1. New land control, existing projects:

- a. Avon Bottoms
- b. Allenton Marsh
- c. Bakkens Pond
- d. Brandon Marsh
- e. Brooklyn Marsh
- f. Blue River
- g. Collins Marsh
- h. Deansville Marsh
- i. Eldorado Marsh
- j. Grand River
- k. Honey Creek
- L. Karcher Marsh
- m. Killsnake Marsh
- n. Lake Mills

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| o. Liberty Creek | aa. Poygan Marsh |
| p. Lodi Marsh | ab. Princess Point |
| q. Mazomanie Marsh | ac. Rome Pond |
| r. McMillan Marsh | ad. Scuppernong Marsh |
| s. Mead Area | ae. Sensiba Marsh |
| t. Mud Lake (Columbia county) | af. Shaw Marsh |
| u. Mud Lake (Dodge county) | ag. Theresa Marsh |
| v. Mullet Creek | ah. Tichigan Marsh |
| w. New Munster Marsh | ai. Vernon Marsh |
| x. Pensaukee Marsh | aj. Westford Marsh |
| y. Peshtigo Harbor | ak. Waterloo Marsh |
| z. Pine Island | aL. Waunakee Marsh |

2. New land control, new projects:

- a. Bong Air Force Base Acquisition and Development
- b. Brillion Marsh
- c. Evansville Marsh
- d. Goose Lake
- e. Jefferson Marsh
- f. Klemme Marsh
- g. Mud Lake (Dunn county)
- h. Paris Marsh
- i. Richmond Marsh
- j. Scattered wetlands
- k. Silver Creek
- L. Swan Lake
- m. White River
- n. Wildcat Marsh
- o. Wolf River

(g) *Fish habitat.* 1. New land control, existing projects:

- a. Big Roche-a-Cri
- b. Camp Lake Marsh
- c. Cedar Springs
- d. Chaffee Creek
- e. Dell Creek
- f. Dorn Creek Marsh
- g. Eagle Lake Marsh
- h. Elk Creek
- i. Emmons Creek
- j. Kinnickinnic River
- k. LaBudde Creek
- L. La Crosse River
- m. Little Plover River
- n. Little Wolf River
- o. Mekan River
- p. Milwaukee River
- q. Nace Creek
- r. Peterson Creek
- s. Pine River
- t. Prairie River
- u. Radley Creek
- v. Remnant Fish Habitat Areas
- w. Sawyer Creek
- x. Silver Lake Marsh
- y. Soules Creek
- z. Turtle Creek
- aa. Upper Tomorrow River
- ab. Upper Waubesa Marsh

- ac. Wedde Creek
- ad. White River (Waushara county)
- ae. White River, South Branch (Bayfield county)
- af. Willow Creek
- ag. Wind Lake Marsh

2. New land control, new projects:

- a. Bean Brook
- b. Big Brook
- c. Big Sioux River
- d. Bluff Creek
- e. Bolen Creek
- f. Devils Creek
- g. Evergreen River
- h. Leech Creek
- i. Moose Ear Creek
- j. Mt. Vernon Creek
- k. Oconto River, South Branch
- L. Osceola Creek
- m. Plum Creek
- n. Remnant Fish Habitat Areas
- o. Upper Neenah Creek

(h) *Youth conservation camps.* 1. Establishment of a camp at Interstate park during the summer of 1961.

2. Establishment of a camp in the Rhinelander area during the summer of 1962.

3. Lease of land and facilities for temporary conservation camps pending completion of the permanent camps.

(i) *Scenic easements.* 1. First priority will be given to completing scenic easements along the Great River road. Easements will also be acquired on highways along Lake Michigan and Green Bay, Lake Superior; along the Chippewa, Wisconsin, Fox, Milwaukee and Wolf rivers; in the lake and forest country of northern Wisconsin; and through the Menominee Indian reservation and the Kettle Moraine area.

j. *Tourist information centers.* 1. A permanent tourist center shall be established in 1961 near the Illinois border, adjacent to the interstate highway between Chicago and Milwaukee. Two mobile centers shall be purchased and tried at various experimental locations near Hudson, Beloit and other points adjacent to the interstate highway system.

SECTION 2. 20.280 (71a), (71b), (73a), (74a) and (74b) of the statutes are created to read:

20.280 (71a) FISH MANAGEMENT; LAND AND LAND EASEMENTS. For the biennium beginning July 1, 1961, \$1,000,000 for the acquisition of additional fish management land and land use easements, of which at least \$250,000 shall be used for the acquisition of land use rights as provided in s. 23.09 (16). At the end of each biennium any unencumbered balance in this appropriation shall revert to the appropriation made by s. 20.703 (41).

(71b) GAME MANAGEMENT; LAND AND LAND EASEMENTS. For the biennium beginning July 1, 1961, \$1,703,000 for additional game management lands and land rights under s. 23.09 (16), of which not more than \$208,000 may be used for the acquisition and development of Bong air base and of which at least \$300,000 shall be used for easements and land rights. At the end of this biennium any unencumbered balance of this appropriation shall revert to the appropriation made by s. 20.703 (41) (a).

(73a) LAND FOR PARKS. For the biennium beginning July 1, 1961, \$5,000,000 for additional acquisition and capital improvement of parks and recreation areas, of which \$1,000,000 is for capital development of state parks and forest recreation areas; of which at least \$500,000 shall be for the acquisition of easements and other public rights as provided in s. 23.09 (16); and of which the remainder shall be for park and recreation area land acquisition. At the end of the biennium any unencumbered balance of this appropriation shall revert to the appropriation made by s. 20.703 (41) (a).

(74a) TOURIST INFORMATION CENTERS. For the biennium beginning July 1, 1961, \$140,000 for the construction, acquisition and operation of tourist information centers as provided in s. 23.092. At the end of the biennium any unencumbered balance of this appropriation shall revert to the appropriation made by s. 20.703 (41) (a).

(74b) STATE AIDS FOR RECREATIONAL DEVELOPMENTS IN COUNTY FOREST CROP LANDS. For the biennium beginning July 1, 1961, \$100,000 for the purposes set forth in s. 23.09 (17). At the end of the biennium any unencumbered balance of this appropriation shall revert to the appropriation made by s. 20.703 (41) (a).

SECTION 3. 20.420 (86) of the statutes is created to read:

20.420 (86) EASEMENTS AND SITES. For the biennium beginning July 1, 1961, \$293,000 as transferred pursuant to s. 20.703 (41) (b) 3 for the acquisition of scenic easements and development of historic markers, overlooks, waysides, and related purposes pursuant to ss. 84.04 and 84.09 (1). At the end of the biennium, any unencumbered balance of this appropriation shall revert to the appropriation made by s. 20.703 (41) (a).

SECTION 4. 20.670 (48) of the statutes is created to read:

20.670 (48) YOUTH CAMPS. For the biennium beginning July 1, 1961, \$525,000 for the construction and operation of youth conservation camps pursuant to s. 46.70. At the end of the biennium, any unencumbered balance of this appropriation shall revert to the appropriation made by s. 20.703 (41) (a).

SECTION 5. 20.703 of the statutes is created to read:

20.703 RECREATION COMMITTEE, STATE. (41) RECREATION ALLOCATIONS. (a) All moneys collected under ss. 139.50 (2) (b) and 139.51 (2) (b) shall be paid within one week after receipt into the general fund, and are appropriated therefrom to the state recreation committee for purposes specified in s. 15.60 and as provided in ss. 20.280 (71a), (71b), (73a), (74a), (74b), 20.420 (86), 20.670 (48), 20.705 (42) and (43) and 20.750 (41).

(b) The moneys available in the 1961-1963 biennium shall be transferred in accordance with the following allocations:

1. To the conservation commission \$8,686,000 for deposit in the conservation fund for the following purposes:

a. General. There shall be allocated \$493,000 to be used in place of certain miscellaneous conservation fund revenues heretofore appropriated for park purposes.

b. Parks and forest recreation areas. 1) Land control. There shall be allocated \$4,000,000 for the acquisition of land and rights in land of which not less than \$500,000 shall be used to acquire land use easements and rights in property as provided in s. 23.09 (16). 2) Capital improvement. There shall be allocated \$1,000,000 for capital improvements, including campsites. 3) Maintenance and operation. There shall be allocated \$250,000 for the normal operation and maintenance of parks and forest recreation areas.

c. Fish and game. 1) Land control-fish management. There shall be allocated \$1,000,000 for acquisition of land or land easements, of which not less than \$250,000 shall be used to acquire land use easements as provided in s. 23.09 (16). 2) Land control-game management. There shall be allocated \$1,703,000 for acquisition of land or land easements, of which not less than \$300,000 shall be used to acquire land use easements as provided in s. 23.09 (16) and of which not more than \$208,000 may be used for the acquisition and development of Bong air base.

d. Tourist information centers. There shall be allocated \$140,000 for the construction, acquisition and operation of tourist information centers as provided in s. 23.092.

e. Additional programs. The state recreation committee may authorize expenditures from funds allocated under b. 1) and c. of this subdivision for such appraisal, surveying, negotiation and legal costs as are directly and specifically related to the additional land acquisition programs herein described.

f. County recreational project aids. As aids to the counties in the development of recreational projects on county-owned forest crop lands under s. 23.09 (17), \$100,000.

2. To the state soil and water conservation committee's appropriation made by s. 20.750 (41), \$90,000 for the creation of lakes under s. 92.18.

3. To the highway commission for deposit in the highway fund, \$293,000 for acquisition of scenic easements and development of historic markers, overlooks, waysides, and related purposes as provided under s. 84.09 (1).

4. To the department of public welfare's appropriation made by s. 20.670 (48), \$525,000 for the construction and operation of youth conservation camps as provided under s. 46.70.

5. To the department of resource development's appropriations made by ss. 20.705 (42) and (43), \$250,000 for the following purposes:

a. Lake Superior south shore study. There shall be allocated \$50,000 for the conduct of a comprehensive study of the economic and recreational potential of the Lake Superior south shore area.

b. Metropolitan park area land acquisition. There shall be allocated \$200,000 for assistance to political subdivisions for park land acquisitions as provided in ss. 66.36 and 109.05 (3).

6. To the state recreation committee's appropriation made by sub. (42), \$52,000 for the functions of the committee in establishing and coordinating a long-range recreational plan.

(c) With the approval of the board on government operations, the committee may reduce, supplement or transfer between the allocations made in par. (b) when the committee finds that such action will expedite its program.

(d) The moneys allocated by par. (b) may be transferred quarterly and the department of administration may approve allotment requests of the agencies receiving such allocations in anticipation of these transfers.

(42) Biennially beginning July 1, 1961, \$52,000 for the execution of its functions under s. 15.60.

SECTION 6. 20.705 (42) and (43) of the statutes are created to read:

20.705 (42) AIDS FOR PARKS. For the biennium beginning July 1, 1961, \$200,000 for the state's share of urban aids pursuant to ss. 66.36 and 109.05 (3). At the end of the biennium, any unencumbered balance of this appropriation shall revert to the appropriation made by s. 20.703 (41) (a).

(43) SUPERIOR STUDY. For the biennium beginning July 1, 1961, \$50,000 for the study of the Lake Superior region pursuant to s. 20.703 (41) (b) 5.

SECTION 7. 20.750 (41) of the statutes is created to read:

20.750 (41) LAKE CREATION. For the biennium beginning July 1, 1961, \$90,000 for the state's share of the cost of creating lakes pursuant to s. 92.18. At the end of the biennium, any unencumbered balance of this appropriation shall revert to the appropriation made by s. 20.703 (41) (a).

SECTION 8. 23.09 (16) and (17) of the statutes are created to read:

23.09 (16) CONSERVATION EASEMENTS AND RIGHTS IN PROPERTY. Confirming all the powers hereinabove granted to the commission and in furtherance thereof, the commission is expressly authorized to acquire any and all easements in the furtherance of public rights, including the right of access and use of lands and waters for hunting and fishing and the enjoyment of scenic beauty, together with the right to acquire all negative easements, restrictive covenants, covenants running with the land, and all rights for use of property of any nature whatsoever, however denominated, which may be lawfully acquired for the benefit of the public. The commission also may grant leases and easements to properties and other lands under its management and control under such covenants as will preserve and protect such properties and lands for the purposes for which they were acquired.

(17) AIDS TO COUNTIES FOR THE DEVELOPMENT OF RECREATION FACILITIES. (a) The county board of any county which, by resolution, indicates its desire to develop outdoor recreation facilities on county lands entered under the forest crop law may make application to the conservation commission for the apportionment of funds for state aids to counties for such purposes.

(b) For the purposes of this subsection outdoor recreational facilities shall mean the development of picnic and camping grounds, nature trails, beaches and bath houses, toilets, shelters, wells and pumps, and fireplaces. Costs associated with the operation and maintenance of recreational facilities shall not be eligible for aids under this section.

(c) The state aids granted under this section shall be no greater than but may be less than one-half the cost of such project as determined by the commission.

(d) Applications shall be made in the manner and on forms prescribed by the commission. The commission shall thereupon make such investigations as it deems necessary to satisfy itself that the project will best serve the public interest and need. Upon approval of the project the commission shall encumber a sum not more than one-half of the cost estimate of such project. When the project is completed, the commission shall pay to the county not more than one-half the actual cost of such project. The commission is authorized to inform itself and to require any necessary evidence from the county to substantiate the cost before payment is made.

(e) The commission in making its deliberations shall give careful consideration to whether or not the proposal is an integral part of an official comprehensive land and water use plan for the area as well as the relationship of the project to similar projects on other public lands. If requests for state aids exceed the funds allotted to the commission for this program, those requests which form an integral part of a comprehensive plan shall be given first priority.

(f) Recreation facilities developed under the assistance of this act shall not be converted to uses which are inconsistent with the purposes of this act without the approval of the commission. The commission shall not issue such approval unless there is evidence that such other uses are essential to and in accordance with an official comprehensive plan for the area. The commission shall require that the proceeds from the disposal of facilities developed under this act shall be used to further the objectives of this act.

SECTION 9. 23.092 of the statutes is created to read:

23.092 INFORMATION CENTERS. The conservation commission is authorized to establish information centers, permanent or mobile, in such manner as it directs.

SECTION 10. 46.70 of the statutes is created to read:

46.70 YOUTH CAMPS. The department may establish and operate youth conservation camps for boys in co-operation with the conservation commission. The camps shall be operated during summers in areas suitable for constructive employment in conservation projects. The department of public welfare is authorized to acquire by fee or by lease all lands and facilities necessary for the establishment of camps for such department.

SECTION 11. 66.36 of the statutes is created to read:

66.36 AIDS TO MUNICIPALITIES FOR THE ACQUISITION OF RECREATIONAL LANDS. (1) Any city of the first and second class as defined by s. 62.05 (1) may apply for and accept state aids for the acquisition of recreational lands and rights in lands for the development of its metropolitan area park system under ss. 20.705 (42) and 109.05 (3).

(2) In those counties having a population of 90,000 or more but less than 500,000 as determined by the last federal census, the county park commissions established under s. 27.02 are eligible for aid under this section if such county park commissions have mutually agreed with all cities of the first and second class located within such counties that the primary responsibility for providing urban citizens with recreation facilities is that of the county park commissions. In such counties, where cities of the first and second class are located, and where mutual agreements between city park commissions and county park commissions do not exist, the county park commissions shall not be eligible for aids under this section. In those counties having a population of 90,000 or more as determined by the last federal census where there are no cities of the first and second class, the county park commission shall be eligible for aid under this section. In counties having a population of 500,000 or more, the only unit of government eligible for aids under this section shall be the county park commission.

(3) State aid under this section shall be limited to no more than 50 per cent of the cost of acquiring, through fee title or through easements, recreation lands which are essentially open in nature and which are located in areas which are not intensively developed for homes or commercial establishments and which are open, or predominantly open, lands, including agricultural land, wetlands, flood plains, forest and wood lots in and around urban areas which because of scenic, historic or aesthetic factors have outdoor recreation values such as sight-seeing, picnicking, hiking, nature study, swimming, boating, hunting, fishing and camping. Costs associated with development and maintenance of parks established under this section shall not be eligible for state aid. Costs of acquiring lands or land rights shall not be included in the "cost of land" eligible for state aid under this section. Title to lands or rights in lands acquired under this section shall vest in the local unit of government, provided that such land shall not be converted to uses inconsistent with this section without prior approval of the state and that proceeds from the sale or other disposal of such lands shall be used to promote the objectives of this section.

SECTION 12. 92.18 of the statutes is created to read:

92.18 ADDITIONAL AIDS. Any soil and water conservation district which is eligible for aid under P.L. 83-566, as amended, is eligible for additional aids from the state as follows: up to 50 per cent of the cost incurred by the district for conservation development specified in s. 92.08 (3), meaning thereby the excess cost of the dam structure and additional land necessitated for fish and wildlife development, or meaning thereby the cost chargeable to the state or its agency when an artificial impound-

ment is part of an integrated flood control program. Applications for state aids under this section shall contain provision for public access to the bodies of water to be created.

SECTION 13. 109.05 (3) of the statutes is created to read:

109.05 (3) The department shall receive applications for state aid in such manner as the department prescribes for metropolitan area park development submitted under s. 66.36 and allocate funds therefor within the limits of the appropriation established by s. 20.705 (42) in accordance with priorities based on comprehensive plans submitted with the application and on the ratio of population density to available recreational lands in the area to be served.

SECTION 14. 139.50 (2) (intro. par.), (a) and (b) of the statutes are renumbered 139.50 (2) (a) (intro. par.) and 1 and 2.

SECTION 15. 139.50 (2) (b) of the statutes is created to read:

139.50 (2) (b) To provide revenue for the preservation and development of Wisconsin's outdoor resources as provided in s. 15.60, an occupational tax is assessed, imposed and levied upon the sale, exchange, offering or exposing for sale, having in possession with intent to sell, or removal for consumption or sale of tobacco products, or other disposition for any purpose whatsoever other than for shipment in interstate or foreign commerce. Such tax is levied and shall be collected at the following rates and shall be paid into the general fund and appropriated to the state recreation committee under s. 20.703 (41) (a).

1. On cigarettes weighing not more than 3 pounds per thousand, one-half mill on each such cigarette.

2. On cigarettes weighing more than 3 pounds per thousand, one mill on each such cigarette.

SECTION 16. 139.50 (3) (b), (d) and (e) of the statutes are amended to read:

139.50 (3) (b) The commissioner of taxation shall prescribe, prepare and have available for sale, stamps of such denominations and quantities as he * * * *deems* necessary for the payment of the taxes imposed by this section. *The taxes imposed by subs. (2) (a) and (2) (b) shall be combined for stamp affixing purposes.*

(d) Manufacturers and wholesalers within or without this state and having permits from the commissioner * * * may purchase stamps at a discount of $3\frac{3}{4}$ per cent *of five-sixths of the amount of stamps purchased* and affix them * * * *as* prescribed by him to containers of tobacco products to be sold in this state, in which case the recipient of such tobacco products within this state, from sources without this state, shall not be required to purchase and affix stamps thereto.

(e) In lieu of stamps the commissioner may permit the use of meter machines and where used a $3\frac{3}{4}$ per cent discount on *five-sixths of the total tax due* shall be allowed. Such machines shall be used under * * * *rules* prescribed by the commissioner * * * and a bond in a suitable amount to guarantee the payment of the tax may be required by him.

SECTION 17. 139.50 (3) (g) of the statutes is created to read:

139.50 (3) (g) No portion of the discount provided for in pars. (d) and (e) shall be charged against the taxes collected under sub. (2) (b).

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SECTION 18. 139.50 (12) and (17) of the statutes are amended to read:

139.50 (12) The occupational * * * *taxes* imposed in *this* section * * * shall be paid by the purchase of stamps from the commissioner * * *, of such design and denominations as shall be designated by him. Each manufacturer and wholesaler shall affix at the time of sale (unless previously affixed thereto) to each package or other container in which tobacco products * * * *are* packed for sale within the state a stamp so purchased, which stamp shall be of proper denomination. * * * *The taxes* shall be required to be paid *but once* on any one package, or other container.

(17) The commissioner * * * shall keep a suitable record of the sale of all stamps which shall show the dates of the sale thereof and the names of the purchasers. He shall refund to any purchaser or any banking institution located in * * * *this state* the money paid for any stamps returned unfit for use or otherwise unused, and shall prescribe the method of proof required for obtaining such refund. He shall also refund the tax paid on such tobacco products, and shall also refund the tax paid on tobacco products sold to post exchanges of the armed forces of the United States and to federally or state-operated veterans hospitals in the state. The commissioner * * * shall prescribe the method of proof required for such refunds. *Refunds of taxes collected and paid into the general fund under sub. (2) (b) and appropriated to the state recreation committee under s. 20.703 (41) shall be charged against such appropriation.*

SECTION 19. 139.51 (2) of the statutes is renumbered 139.51 (2) (a) and amended to read:

139.51 (2) (a) To provide revenue for the rehabilitation of veterans of World War II, construction and improvements at state welfare and educational institutions and for the repair, remodeling and fireproofing, and for new construction of buildings in the public welfare department and other state property, and postwar public works projects to relieve postwar unemployment, a tax is assessed, imposed and levied upon the use in this state by any person, whether the owner or otherwise, of tobacco products for any purpose whatsoever. Such tax shall be imposed but once with respect to the same tobacco products whether the possession thereof continues with the person paying the tax or is transferred to another. *Such tax is levied and shall be collected at the following rates, with respect to tobacco products not exempted under sub. (4):*

1. *On cigarettes weighing not more than 3 pounds per thousand, 2½ mills on each such cigarette.*
2. *On cigarettes weighing more than 3 pounds per thousand, 5 mills on each such cigarette.*

SECTION 20. 139.51 (2) (b) of the statutes is created to read:

139.51 (2) (b) To provide revenue for the preservation and development of Wisconsin's outdoor resources as provided in s. 15.60 a tax is assessed, imposed and levied upon the use in this state by any person, whether the owner or otherwise, of tobacco products for any purpose whatsoever. Such tax shall be imposed but once with respect to the same tobacco products whether the possession thereof continues with the person paying the tax or is transferred to another. Such tax is levied and shall be collected at the following rates, with respect to tobacco products not exempted under sub. (4), and shall be paid into the general fund and appropriated to the state recreation committee under s. 20.703 (41) (a) :

1. On cigarettes weighing not more than 3 pounds per thousand, one-half mill on each such cigarette.
2. On cigarettes weighing more than 3 pounds per thousand, one mill on each such cigarette.

SECTION 21. 139.51 (3) of the statutes is repealed.

SECTION 22. The appropriation made by section 20.280 (73) of the statutes for the 1961-63 biennium, as affected by the laws of 1961, is increased by the following amounts:

	1961-1962	1962-1963
State park operations, general	\$125,000	\$125,000

to provide additional funds for the maintenance and operation of parks.

SECTION 23. SECTIONS 14 to 21 of this act shall become effective July 1, 1961.

Approved August 28, 1961.
