Senate Bill 259

Published June 23, 1966.

## Chapter 549

AN ACT to amend 139.03 (5) (a), (b) and (d) and 176.05 (1c) of the statutes, relating to the exemptions from the occupational tax on intoxicating liquor in possession of certain persons entering this state.

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

SECTION 1. 139.03 (5) (a), (b) and (d) of the statutes are amended to read:

139.03 (5) (a) No person who enters this state from another state may have in his possession and bring into the state any intoxicating liquor or wine unless the state tax thereon is paid.

- (b) Any person, except a minor, who leaves a foreign country, after spending at least 48 hours in such foreign country, with the purpose of entering this state, may have in his possession and bring into the state intoxicating liquor or wine in sealed original containers in amounts not to exceed, in the aggregate, one gallon (128 ounces) without payment of the tax herein imposed. The one gallon of tax-free intoxicating liquor and wines may not be sent, shipped or carried into the state other than in the immediate possession of the person as qualified by this subsection.
- (d) Any intoxicating liquor or wine involved in a violation of this section is declared forfeit and upon confiscation by the department of taxation shall be disposed of in accordance with s. 176.62 (2) (b).

SECTION 2. 176.05 (1c) of the statutes is amended to read:

176.05 (1c) A permit issued to a manufacturer, rectifier, or whole-saler shall entitle the holder of such permit to sell, deal, or traffic in such liquors at wholesale in quantities of not less than one wine gallon at any one time, no part of which shall be sold for consumption upon the premises of the permittee. The permit does not authorize the holder of such permit to sell, deal or traffic in the tax-free intoxicating liquor and wines authorized by s. 139.03 (5).

Approved June 16, 1966.