

CHAPTER 12, Laws of 1977

AN ACT to renumber 139.03 (2m) (figure); to amend 139.03 (2m) (intro.) and 176.18 (1) and (8) (a) (intro.); and to create 139.03 (2m) (b) (figure) and 176.18 (8) (am) of the statutes, relating to a tax table for intoxicating liquor containers in metric sizes.

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

SECTION 1. 139.03 (2m) (intro.) of the statutes is amended to read:

139.03 (2m) (intro.) The rate of such tax, effective November 5, 1971, and thereafter, is \$2.60 per wine gallon on intoxicating liquor, except wine, containing 0.5% or more of alcohol by volume, and is computed in accordance with the following table tables, using whichever table produces the least amount of tax: [See Figure Figures 139.03 (2m) (a) and (b) following]

SECTION 2. 139.03 (2m) (figure) of the statutes is renumbered 139.03 (2m) (a) (figure).

SECTION 3. 139.03 (2m) (b) (figure) of the statutes is created to read:

Figure 139.03 (2m) (b):

Quantity in liters		Tax when alcoholic content is 1/2% or more by volume
50	milliliters	\$ .034
200	milliliters	.137
500	milliliters	.343
750	milliliters	.515
1	liter	.687
1.75	liters	1.202

SECTION 4. 176.18 (1) and (8) (a) (intro.) of the statutes are amended to read:

176.18 (1) In any town, village or city the governing body may, upon written application therefor, grant to any registered pharmacist, as such governing body may deem proper, a permit to sell within such town, village or city, intoxicating liquors in quantities less than ~~one gallon~~ 4 liters for medicinal, mechanical or scientific purposes only and not to be drunk on the premises. The sum to be paid for such permit shall not exceed \$10 and it shall be granted and issued in the manner and terminate at the same time as the license provided for in ~~section s.~~ 176.05.

(8) (a) (intro.) Each and every container containing intoxicating liquor having an alcoholic content of 21% or more by volume dispensed by the holder of a pharmacist's permit after August 1, 1935, shall bear a state stamp in addition to any other provided for by law to be furnished by the secretary of revenue at the following rate for English measure containers:

SECTION 5. 176.18 (8) (am) of the statutes is created to read:

176.18 (8) (am) Each and every container containing intoxicating liquor having an alcohol content of 21% or more by volume dispensed by the holder of a pharmacist's permit shall bear a state stamp in addition to any other provided for by law to be furnished by the secretary of revenue at the following rate for metric containers:

1. Up to 200 milliliters, \$0.005.
2. More than 200 to 500 milliliters, \$0.01.

3. More than 500 to 1 liter, \$0.02.

4. More than 1 liter to and including 1.75 liters, \$0.03.

SECTION 6. **Effective date.** This act shall take effect July 31, 1977.

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