

(3) **LIMIT TO ASSESSMENT.** The statute provides that "the total amount which may be assessed to the railroads under authority of this subsection, shall not exceed three-fifths of one per cent of the total gross operating revenues of such railroads, during such calendar year, derived from intrastate operations," having reference to the last calendar year. [See also section PSC 5.15.]

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PSC 5.13 Remainder assessments, billing and collection. The provisions for billing, collection, and protest set forth for the direct charges under sections 196.85 and 184.10(2), Wis. Stats., apply similarly to the remainder assessments.

PSC 5.14 Remainder assessments, accounting records. The accounting system of the commission is designed to cover all of its functions and activities and to account for all receipts and expenditures of the commission and its staff. The accounts of the commission will be open to inspection as provided by statute.

PSC 5.15 Railroads, gross revenue. (1) **EXCEPTIONS.** Each . . . railroad . . . shall file with the commission on or before July 15, 1937, a verified statement of its gross operating revenues, exclusive of those derived from the transportation of mail and express and from dining and buffet service, derived from intrastate operations in the state of Wisconsin for the calendar year 1936, showing the amounts for each operating revenue account as prescribed by the current classification of accounts for steam railway companies of the interstate commerce commission.

(2) Each . . . railroad . . . shall file with the commission on or before April 1, 1938, and each subsequent year until further notice, a corresponding statement for the preceding year.

PSC 5.16 Filed statement, railroads. (1) Each of the railroads . . . [as defined in section 195.02, Wis. Stats.] operating in Wisconsin . . . shall file with the commission on or before September 1, 1949, a verified statement of its gross operating revenues derived from intrastate operations in the state of Wisconsin for the calendar year 1948, showing the amounts for each operating revenue account.

(2) Each such railroad shall file with the commission on or before April 1, 1950, and in each subsequent year until further notice, a corresponding sworn statement for the preceding calendar year.