

herbs. Whiskey, brandy, cognac, gin, rum, kümmel, or any other definitely known distillate which is produced from high or low proof spirits by the addition of coloring matter or to which flavoring extract or essence has been added shall be conspicuously labeled "imitation" whiskey, brandy, cognac, gin, rum, kümmel or other definitely known distillate as the case may be. No spirits shall contain any substance, compound, or ingredient which is injurious to health or deleterious for human consumption. No package shall be delivered by any manufacturer or distributor or importing distributor unless the same shall be securely sealed so that the contents thereof cannot be removed without breaking the seal so placed thereon by said manufacturer, and no other licensee shall sell, have in his possession, or use any package or container which does not comply with this section or does not bear evidence that said package, when delivered to him complied herewith.

(2) Any person violating any of the provisions of this section shall be punished by a fine of not more than one thousand dollars or by imprisonment in the county jail for not more than one year, or by both such fine and imprisonment.

SECTION 2. This act shall take effect upon passage and publication.

Approved January 23, 1934.

No. 19, A.]

[Published February 1, 1934.

### CHAPTER 8.

AN ACT to authorize cities, villages, and towns to extend the time on the payment of taxes on real estate assessed in the year 1933 to persons who are unable to pay such taxes.

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

SECTION 1. The governing body of any city, village, or town may by a two-thirds vote of the members-elect authorize the treasurer to extend the time for the payment of the taxes on real estate for the year 1933 up to and including June 1, 1934, of such classes of taxpayers and upon such conditions as it shall determine. Taxpayers desiring to take advantage of any such extension shall file an affidavit with the treasurer to establish their right to such extension and the treasurer shall, by entering in red ink on the tax

roll opposite the name of such party, extend the time for the payment of such taxes without penalty up to and including the first day of June, 1934. All such taxes which shall not have been paid prior to March 22, 1934, when local treasurers are required to settle with the county treasurer, shall be returned delinquent, and, unless paid before the fourth Monday of June thereafter, the lands covered thereby shall be advertised for sale and sold at the same time and in the same manner and treated in all respects as other delinquent taxes, except that the owners of such lands shall be entitled to pay such taxes at the amount extended upon the local tax roll without penalty, interest, or other charges at any time before the first day of June, 1934. If the owner shall pay such taxes as herein provided to the local treasurer before delinquent return, or to the county treasurer after that date and before the first of June following, the treasurer to whom such payment is made in each case shall issue a tax receipt in full for the payment thereof, which shall have the same force and effect as if such payment had been made at the regular time for the payment of taxes. But if such taxes shall not have been paid before the first day of June, 1934, they shall be enforced by tax sale and shall be subject to the same interest, penalties, and charges as other delinquent taxes.

SECTION 2. Any taxes on which affidavits for extension of time were filed pursuant to Section 1 of this act that are paid to any county treasurer up to and including June 1, 1934, shall be paid over to the town, city, or village wherein such taxes were assessed. The town, city, or village treasurer shall on June 15, 1934, make a supplemental settlement with the county treasurer for the part of such taxes due the county as county taxes. Such settlement shall be made as provided in subsection (2) of section 74.15 of the statutes.

SECTION 3. The county treasurer shall, on the fourth Monday of June in the year 1934, make out a statement of all lands upon which the taxes have been returned as delinquent and which then remained unpaid, except public lands held on contract and lands mortgaged to the state, containing a brief description thereof, with an accompanying notice stating that so much of each tract or parcel of land described in said statement as may be necessary therefor will, on the first Tuesday in August next thereafter and the next succeeding days, be sold by him at public auction at some public place, naming the same, at the seat of justice of the county,

for the payment of taxes, interest, and charges thereon; and if in any county no seat of justice shall be established then at such public place therein as he may select; and cause such statement and notice to be published in a newspaper printed in his county, if there be one, and if there be none, then in a newspaper printed in an adjoining county, if there be one, but if there be no newspaper printed in the same or an adjoining county, then such statement and notice shall be published in the official state paper, which statement and notice shall in all cases be published once in each week for two successive weeks prior to said first Tuesday in August, and such treasurer shall also, at least two weeks previous to said day, cause to be posted up copies of said statement and notice in at least four public places in such county, one of which copies shall be posted up in some conspicuous place in his office; but it shall be unlawful for any county treasurer to publish such statement and notice in any newspaper in his county that has not been regularly and continuously published in such county once in each calendar week for at least two years immediately before the date of such notice, if there be a newspaper which has been so published in such county; and any county treasurer who shall violate the provisions of this section shall forfeit a sum equal to the fees allowed by law for such publications, to be sued for and recovered in a civil action brought in the name of the state of Wisconsin, which penalty shall be paid into the school fund. It is the purpose of this section to extend the tax sales for the year 1934. All provisions of this section for the purpose of such sale, shall supersede all inconsistent provisions of subsection (1) of section 74.33 of the statutes.

SECTION 4. This act shall take effect upon passage and publication.

Approved January 31, 1934.

No. 20, A.]

[Published February 1, 1934.

### CHAPTER 9.

AN ACT to repeal subdivisions 3 and 4 of paragraph (c) of subsection (3) of section 252.07, paragraph (d) of subsection (1) of section 48.01, and subsection (5) of section 57.02; to renumber subdivisions 5 and 6 of paragraph (c) of subsection (3) of section 252.07 to be, respectively, subdivisions 3 and 4