

CHAPTER 125.

[Published April 19, 1867.]

AN ACT to provide for collecting the tax for the years 1865 and 1866, from the national banks of the state of Wisconsin.

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

SECTION 1. It shall be the duty of the state treasurer within ninety days after the passage of this act, to forward to the town, city or village collectors of taxes of such places as may have national banks doing business therein, which have not paid the taxes for either or both the years 1865 and 1866, in accordance with the provisions of chapter 400 of the general laws of 1865, a statement of the year for which such tax remains due and unpaid, and also to forward to said collectors a certified copy of this law.

State treasurer to send collectors statement of taxes.

SECTION 2. After receipt of such statement by the town, city or village collector, it shall be his duty to enter upon the tax-roll for the year 1867 the names of the stockholders of said banks, and the par value of the shares of stock owned by each of them, and the year for which such tax is due, and the amount of tax due thereon, at the rate of one and a half per cent. on the par value of said shares for each year for which said tax is due.

Amounts to be entered in tax-rolls.

SECTION 3. It shall be the duty of the collector of taxes to collect the same from the shareholders of said banks, in the same manner that other personal taxes are collected, but without any collection fees; and it shall be his duty to forward the amount collected to the state treasurer on or before the 15th day of March, 1868, reserving therefrom one per cent. for his compensation for collecting. The person against whom said tax is levied may pay the amount thereof to the state treasurer, and upon presentation of his receipt therefor to the collector of taxes, the said collector shall note upon the tax-book that the same has been paid to the state treasurer; but in case the said tax is not paid either to the collector of taxes or to the state treasurer on or before the fifteenth day of January, 1868, the said collector shall proceed to collect the same by distress and sale of the goods and chattels,

To be collected of shareholders and forwarded to treasurer.

May be paid to treasurer.

Forced collection.

not including bank stock, of the persons against whom said tax is levied, in the same manner that he is now required by law to collect other taxes, and shall make a return under oath of such taxes as he is unable to collect to the state treasurer, in the same manner as he is now required by law to return other delinquent taxes to the county treasurer.

Sale of stock.

SECTION 4. The state treasurer shall proceed to sell in the manner provided by chapter 400 of the general laws of 1865, the shares of stock of such persons as have not paid the tax returned delinquent by the town, city or village collector.

Attorney general and district attorneys to defend actions.

SECTION 5. It shall be the duty of the attorney general and of the district attorney of the several counties in this state, to defend any actions which may be brought against any collector of taxes, for levying upon and selling such personal property of shareholders of said banks as is necessary to collect the tax on their shares, and also any actions which may be brought against the state treasurer for selling the shares of such shareholders, or for carrying out any of the provisions of this law, or of chapter 400 of the general laws of 1865.

Approved April 10, 1867.

CHAPTER 126.

[Published April 19, 1867.]

AN ACT authorizing the establishment of a board of immigration.

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

Board of immigration.

SECTION 1. There shall be a board of immigration in this state, which shall be composed of five (5) members.

Members.

SECTION 2. The governor and secretary of state shall be, *ex officio*, members of this board, and the other three members shall be appointed by the governor, but not more than one shall be appointed from the same county.