

No. 648, A.]

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CHAPTER 317.

AN ACT to provide for the payment of licenses by plank and toll roads within this state.

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

SECTION 1. Any person, company or corporation owning or operating any plank or toll road within this state shall pay an annual license fee as hereinafter provided. Plank or toll roads to pay license.

SECTION 2. It shall be the duty of any person, company or corporation referred to in section 1, of this act, to file on the first day of June of each year, with the state treasurer, a true and correct statement of the gross receipts of such plank or toll road from tolls and all other sources, for the twelve preceding months. Such statement shall be verified by the oath of such person or one of the general officers of such company or corporation. Statement of gross receipts of toll roads to be furnished in June, annually.

SECTION 3. On or before the first day of July in each year, it shall be the duty of every person, company or corporation owning or operating any plank or toll road, to pay or cause to be paid to the state treasurer, a sum of money, as a license fee, equal to three per cent. of the gross receipts of their respective roads so returned. License fee of three per cent.

SECTION 4. The license fee provided in this act shall take the place and be in full of all other assessment or taxes. Exemption.

SECTION 5. Any person, company or corporation who shall fail to make the return or pay the license fee required in this act, shall forfeit the sum of five hundred dollars, to be sued for and recovered by action in the name of the state. Fine for failure.

SECTION 6. This act shall take effect and be in force from and after its passage and publication.

Approved April 23, 1897.