

Penalty.

who shall refuse, when called upon by the fire warden, to render any reasonable assistance, shall be punished by a fine of not more than ten dollars and the costs of prosecution, or by imprisonment in the county jail not more than ten days, or by both such fine and imprisonment.

SECTION 2. This act shall take effect and be in force, from and after its passage and publication.

Approved May 4, 1899.

No. 535, A.]

[Published May 5, 1899.

CHAPTER 354.

AN ACT relating to the payment of license by street railway and electric companies, amending sections 1222c, 1222d, and 1222e Wisconsin statutes of 1898, and enacting a new section.

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

Street railway companies to file report with city treasurer.

SECTION 1. Section 1222c of the Wisconsin statutes of 1898, is hereby amended by striking out the word "or" where it occurs in the ninth line of said section and inserting in lieu thereof the word "and" so that said section when so amended shall read as follows: Section 1222c. Every person, company or corporation engaged in the operation, management and maintenance of a street railway, operated by mechanical power only, or manufacturing or furnishing electric light or power, shall pay as herein provided, an annual license fee. It shall be the duty of such person, and of the secretary of every such company or corporation, to file on the first Monday of December of each year with the treasurer of the city or village

from and through which its franchise is derived, a true and correct statement of the gross receipts of said railway company and said electric lighting or power company, derived or accruing from the operation thereof during the preceding twelve months. Such statement shall be duly verified by such person or one of the general officers of such company, and if such person or any such officer makes any false material statement therein, he shall be guilty of perjury. On or before the fifteenth day of December 1898, and on each succeeding fifteenth day of December, every such person and company shall pay to the treasurer of such city, village or other municipality, a sum of money equal to the percentage of its gross receipts as herein provided. If any such person, company or corporation, doing business within this state, shall willfully neglect or refuse for a period of ten days after the first Monday of December in each year, so to file such verified statement, each and every one of the general officers of such company or corporation, and every such person so in default, shall be punished by a fine not exceeding one thousand dollars, or by imprisonment in the county jail not exceeding six months, or by both such fine and imprisonment.

When to pay
tax.

SECTION 2. Section 1222d, Wisconsin statutes of 1898, is hereby amended by striking out the word "eight" where it occurs in the eighth line of said section, and inserting in lieu thereof the word "five," and by striking out the words "three per cent. on the first eight hundred thousand dollars and where the same occur in the eleventh and twelfth lines thereof, and by striking out the words "over eight hundred thousand dollars" where the same occur in the twelfth and thirteenth lines of said section; also by striking out the word "eight" where it occurs in the fourteenth line of said section and inserting in lieu thereof the word "four," and by striking out the words "one and one-half per cent. on the first two hundred and fifty thousand dollars or less" where the same occur in the seventeenth and eighteenth lines of said section, and by striking

Amending
portion.

out all of the words in the nineteenth line of said section, also by striking out the word "amounts" where it occurs in the twelfth and eighteenth lines of said section, so that said section when so amended shall read as follows: Section 1222d.

Right of action for failure to pay license.

In case any such person, company or corporation shall neglect to pay such license fee for the period of ten days next succeeding the fifteenth day of December in any year, the city, village or other municipality to which such license fee is due shall have a right of action against every such person, company or corporation with all remedies provided by law in cases of actions on contract. All such persons, electric street railways and electric lighting or power companies referred to in section 1222c, whose gross cash receipts shall equal or exceed five hundred thousand dollars per annum, are hereby designated of the first class, and such license fee shall be calculated upon the actual gross cash receipts of such person, company or corporation aforesaid, as follows: four per cent. upon all of such receipts. Those whose gross cash receipts shall be less than five hundred thousand dollars per annum are hereby designated of the second class, and the license fee therefor shall be calculated upon the actual gross cash receipts of such person, company or corporation aforesaid as follows: two per cent. on all of such receipts.

Classification of railways.

Amending portion.

SECTION 3. Section 1222c, Wisconsin statutes of 1898, is hereby amended by striking out the word "nine" where it occurs in the seventeenth line of said section, and inserting in lieu thereof the word "twelve;" by striking out the word "two-thirds" where it occurs in the twentieth line of said section, and inserting in lieu thereof the word "three-fourths;" by striking out the word "ninety-one" where it occurs in the twenty-fifth line of said section, and inserting in lieu thereof the word "eighty-eight," so that said section, when so amended, shall read as follows: Section 1222c. In case any such person, company or corporation shall operate a line of railway or operate a lighting plant or have its poles or wires lo-

Where road lies in two or more municipalities.

cated in two or more municipalities, he or it shall pay to each of said municipalities a proportionate share of the license fee mentioned herein, arising from the gross receipts of said railway system or plant, based upon the number of miles of track operated by said railway company within each such municipality, and in the case of a lighting or power company based upon the proportionate number of feet of wire in each municipality; provided, that when any person, company or corporation operates and maintains a street railway within the limits of any city and its line of track extends outside of the limits of said city to towns or villages, the division of such license fee between said several municipalities, shall be made upon a mileage basis as aforesaid, but in such division, such city where such principal portion of the railway is maintained, shall receive three portions of such fee for every mile within its boundaries, to one portion in towns or villages. The treasurer of each municipality shall pay, on or before March 1st in each year, to the treasurer of the county in which such municipality is located, twelve per cent. of the license fee so collected as a just and proper proportion of the amount thereof, to be applied as state and county tax, and the county treasurer shall pay, on or before April 1st in each year, to the state treasurer, three-fourths of the amount so received by him as a just and proper proportion of such license fee, to be applied as a state tax and to be in lieu thereof; and where there is more than one taxing district or ward in any such municipality, the comptroller of such municipality or other proper officer, shall on or before December 30th in each year, apportion the eighty-eight per cent. of such license fee so collected and paid to such municipality, among the taxing districts or wards thereof through which the line of railway or line of lighting plant shall pass, according to the number feet of railway track or wire in each such ward or taxing district; and when so apportioned the same shall belong to and be a part of the respective ward funds, and shall be used for ward

When made on
mileage basis.

Apportion-
ment of license
fee.

fund purposes only in case any such division is made in such municipality under its charter or ordinances, otherwise the fund shall belong to the city.

Certain light and power plants, exempt.

SECTION 4. Chapter 51 of the Wisconsin statutes of 1898, is hereby amended by adding after section 1222e of said chapter, a new section to be designated as section 1222e-1, which shall read as follows: Section 1222e-1. All electric light or power companies or corporations, not operated in connection with nor forming part of any street railway company or corporation, are exempt from the provisions of this chapter as to license fees, and are hereby declared to be subject to the general tax laws of this state.

SECTION 5. This act shall take effect and be in force, from and after its passage and publication.

Approved May 4, 1899.

No. 19, A.]

[Published May 12, 1899.

CHAPTER 355.

AN ACT for a tax on gifts, inheritances, bequests and legacies in certain cases.

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

Tax imposed on personal property over \$10,000.

SECTION 1. A tax shall be and is hereby imposed upon any transfer of any personal property, of the value of ten thousand dollars or over, or of any interest therein, or income therefrom, in trust or otherwise, to any persons or corporations, except any corporation, organized for any religious, charitable or educational purpose, which uses the property so transferred to it solely