

may be reassessed and taxed in the same manner as omitted property, and the time within which such reassessment may be made shall not begin to run until the final determination of the action in which such tax shall have been contested.

(Am. 1911, c. 664, s. 143.)

Section 1037h. The provisions of this act shall apply to all electric light and power companies and corporations declared to be subject to the general tax law by section 1222e—1.

(Am. 1911, c. 664, s. 143.)

Section 1037i. The first assessment and levy of taxes under the provisions of this act shall be made in the year 1912. The properties and franchises to be assessed and taxed under the provisions of this act shall be assessed and taxed for the year 1911 under existing laws the same as if this act had not been passed.

(Am. 1911, c. 664, s. 143.)

Section 1037j. No assessment made or tax levied under the provisions of this act shall be construed to be in lieu of or in any way as affecting any franchise fee imposed by law on the owner or holder of any franchise granted by this state for the improvement of navigation or for the development of hydraulic power on any navigable stream.

(Am. 1911, c. 664, s. 143.)

SECTION 4. This act shall take effect and be in force from and after its passage and publication.

Approved July 7, 1911.

No. 987. A.]

[Published July 8, 1911

CHAPTER 612.

AN ACT to amend subsection 3, of section 1222—2, paragraph b, of subsection 20, and paragraph d, of subsection 21, of section 1222—5, section 1222—29, and section 1222—30 of the statutes, relating to the taxation of street railways and the distribution of the tax.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Subsection 3, of section 1222—2, paragraph b, of subsection 20, and paragraph d, of subsection 21, of section 1222—5, section 1222—29 and section 1222—30 of the statutes are amended to read: (Section 1222—2) 3. Any corporation organized under the laws of this state for manufacturing, generating or furnishing light, heat, power, signals or other service,

* * * with the power of accepting and operating under franchises granted by municipalities, and wholly operated by a

street railway company, and operated in connection with the railway property of such company as owner, lessee or otherwise, shall be deemed a light, heat and power company within the meaning of this act.

(Am. 1911, c. 664, s. 144.)

(Section 1222—5) 20. b. The gross earnings of such street railway company from the operation of its business in each county and in each town, city and village within or through which said company operated for the year ending on the * * * 30th day of * * * June preceding.

(Section 1222—5) 21. d. The gross receipts from the operation obtained in each county and in each municipality, within or through which any such company operates from the business of furnishing light, heat, power or other service for the year ending the * * * 30th day of * * * June preceding.

Section 1222—29. 1. Before the assessment and tax roll is delivered to the state treasurer the * * * tax commission, from the reports of the companies and from all the evidence, information and statistics obtainable, shall ascertain and determine the total gross receipts of every company from the operation of its business within the state, and the amount of the gross receipts from the operation of the business of each such company within each town, city and village, within or through which the lines of the company extend, or in which its business is operated and carried on for the year ending the * * * 30th day of * * * June preceding the date of the report under section 5.

2. The total gross receipts of each company shall be entered upon the records of the * * * tax commission, and opposite the names of the municipalities within which the business of such company is operated and carried on, shall be entered the amount of the gross receipts which the * * * tax commission ascertains and determines was obtained from the operation of the business of the company within or through each such municipality.

Section 1222—30. 1. The state shall retain fifteen per cent of the taxes paid into the treasury under the provisions of this act, and eighty-five per cent of the taxes so paid by any company shall be distributed to the towns, cities and villages, within or through which the business of the company was carried on and operated in proportion * * * as near as may be to the property located and business transacted within * * * each such town, city * * * and village. * * *

(Am. 1911, c. 664, s. 144.)

2. The * * * *tax commission* shall ascertain and determine the amount of the tax when paid into the state treasury by any company, which on the basis of eighty-five per cent of the whole, shall be distributed to the towns, cities and villages, through or in which its business is operated, and shall cause to be entered in the record of the * * * *tax commission* the names of such towns, cities and villages, and opposite the names thereof, the amount of taxes to be paid to each such municipality.

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

Approved July 7, 1911.

No. 50, S.]

[Published July 10, 1911.]

CHAPTER 613.

AN ACT to amend sections 30 and 94n; to repeal sections 11a to 11m, inclusive, and sections 29, 32, and 35; and to create sections 29 and 94n—1 of the statutes, relating to non-partisan nominations, primaries, caucuses, and convention and special elections.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Sections 30 and 94n of the statutes are amended to read: Section 30. * * *

1. *Independent or non-partisan nominations may be made for any office to be voted for at any general, judicial, special, or city election.*

2. *Such nominations shall be made by nomination papers, containing the name of the candidate, the office for which he is nominated, his business or vocation, residence, post-office address, and except as otherwise provided by law the party or principle he represents, if any, expressed in not more than five words.*

3. *To each separate nomination paper shall be appended the affidavit of a qualified elector to the effect that he is personally acquainted with all the persons who have signed the foregoing nomination paper, that they are electors and that their residence, post-office address and date of signing are truly stated therein. But such affidavit shall not be made by the candidate named therein.*

4. *Such nomination papers shall be signed, if for a candidate to be voted for throughout the state, by at least one thousand voters thereof; if for a candidate to be voted for throughout a county, district, or other division less than the state, or within a city or ward, by at least three per centum of the whole num-*