

terminated in any of the ways above mentioned, the association shall on demand give to the member a certificate to that effect, and the member shall within ten days thereafter cause the said certificate to be filed with the register of deeds in whose office the copy thereof was filed. The register of deeds shall be entitled to the same filing fees under this subsection as in the case of chattel mortgages under section 241.10.

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

Approved May 31, 1927.

No. 188, S.]

[Published June 2, 1927.

CHAPTER 168.

AN ACT to amend section 78.06 of the statutes, relating to a penalty to be provided for nonpayment of the license tax upon motor vehicle fuel.

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

SECTION 1. Section 78.06 of the statutes is amended to read: 78.06 The license tax upon motor vehicle fuel sold or used in any calendar month shall be paid at the same time the statement required by section 78.04 is rendered to the state treasurer, who shall receipt the dealer therefor. *If such tax is not paid at the time specified by law, interest shall be charged and collected thereon at the rate of ten per cent per annum from the time the tax accrued.* Every dealer paying such tax or being liable for the payment thereof shall be entitled to charge and collect the sum of two cents per gallon on such motor vehicle fuel sold by him, as part of the selling price thereof, and in the case of compounds or when the tax shall have been paid on motor vehicle fuel or the ingredients entering into such motor vehicle fuel, under the provisions of this chapter or any other statute of this state, credit shall be allowed for such sum previously paid in computing the tax thereon, so that such motor vehicle fuel shall not be taxed twice.

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

Approved May 31, 1927.