

roll, and the same shall be collected and paid into the county treasury as other county taxes are levied, collected and paid. A portion or all of such special assessment may be paid by subscription or donation.

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

Approved April 5, 1927.

No. 2, A.]

[Published April 7, 1927.

CHAPTER 21.

AN ACT to create subsection (7) of section 70.13 and section 70.205 of the statutes, relating to the taxation of goods stored in commercial storage warehouses.

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

SECTION 1. A new subsection is added to section 70.13 and a new section is added to the statute to read: (70.13) (7) Merchandise placed in storage in the original package in a commercial storage warehouse direct from a railroad or steamship line, shall while so in storage be considered in transit and not subject to taxation.

70.205 (1) Goods, wares and merchandise in storage in a commercial storage warehouse, except as provided in subsection (7) of section 70.13, shall be assessed to the owner thereof and not to the warehouse, if the owner of the warehouse furnishes to the assessor:

(a) A complete inventory of all goods, wares and merchandise stored in the warehouse;

(b) The names and addresses of the owners of such goods, wares and merchandise, and the value thereof.

(2) Upon the receipt of such information relating to goods, wares and merchandise owned in some other assessment district from that in which the warehouse is located, the assessor shall promptly transmit the same to the assessor of the proper assessment district. Such assessor shall thereupon assess the goods, wares and merchandise to the owners thereof.

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

Approved April 6, 1927.