

not a cheese food compound is also manufactured in it * * * where the annual output is less than 200,000 pounds, \$10; where the annual output is 200,000 pounds or more but less than 400,000 pounds, \$25; where the annual output is 400,000 pounds or more but less than 1,000,000 pounds, \$50, and where the annual output is 1,000,000 pounds or more, \$100;

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

Approved May 29, 1941.

No. 68, S.]

[Published June 5, 1941.

CHAPTER 187.

AN ACT to amend 20.49 (introductory paragraph) and 78.03 (6) (introductory paragraph) and to create 20.05 (3) of the statutes, relating to security for the payment of motor fuel taxes, and making an appropriation.

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

SECTION 1. Subsection (3) of section 20.05 of the statutes is created to read:

(20.05) (3) PREMIUMS ON MOTOR FUEL TAX BONDS. Annually beginning July 1, 1941, \$15,000 for payment of premiums on bonds furnished under subsections (6) and (7) of section 78.03.

SECTION 2. The introductory paragraph of section 20.49 of the statutes (as amended by section 60 of chapter 49, laws of 1941) (bill No. 35, A.) is amended to read:

(20.49) (Introductory paragraph) There is appropriated from the general fund to the state highway commission on the allotment date specified in this section the aggregate amount not previously allotted of the surplus of the motor vehicle registration fees, operator's license fees and motor vehicle fuel taxes, after deducting the actual costs of administration paid from the appropriations made by subsections (3) and (4) of section 20.05 and subsection (1) of section 20.051, provided that the taxes on motor vehicle fuel used or sold in June may with the consent of the emergency board be included in the allotments

on July 1. The amount appropriated herein to the commission shall be apportioned and distributed by the commission as follows:

SECTION 3. The introductory paragraph of subsection (6) of section 78.03 of the statutes is amended to read:

(78.03) (6) (introductory paragraph) No license to act as a wholesaler of motor fuel shall issue upon any application until the person applying therefor has filed a surety bond with the state treasurer, payable to the state of Wisconsin, in such amount as shall be fixed by the state treasurer except that the amount shall never be more than the highest amount of tax paid by such wholesaler during one month. In the case of a new wholesaler, the amount of such bond shall not be more than the estimated highest amount of tax to be paid by such wholesaler in one month, as determined by the state treasurer. *The premium on such bond and any additional bond required under subsection (7), shall be paid from the appropriation made by subsection (3) of section 20.05.* In lieu of such bond, the applicant may file with the state treasurer good and sufficient security or a personal bond in such form and amount as the state treasurer may require. Provided that the bond or any other form or security or surety required by the state treasurer shall not exceed the highest amount of tax paid by such wholesaler in one month, and in any event maximum bond or any other form of security or surety required by the state treasurer shall not exceed \$100,000, and minimum bond or any other form of security or surety required by the state treasurer shall not be less than \$1,000. Every such bond shall have a good and sufficient surety to be approved by the state treasurer conditioned that the wholesaler will pay all motor fuel tax moneys, required by him to be paid under this chapter, at the times and in the manner provided in this chapter together with all penalties, cost, and interest thereon, and further conditioned that the wholesaler will faithfully perform and comply with all the provisions imposed upon said wholesaler by this chapter, and regulations made and issued by the state treasurer pursuant thereto. Said bond shall be substantially in the following form:

Approved June 3, 1941.