

by the owner thereof; and all \* \* \* pole lines shall hereafter be constructed so as to meet the requirements of the Wisconsin state electrical code.

Approved June 24, 1947.

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No. 542, S.]

[Published June 27, 1947

### CHAPTER 328.

AN ACT to create 67.04 (5) (r) of the statutes, authorizing towns to borrow money for providing fire protection.

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

67.04 (5) (r) of the statutes is created to read:

67.04 (5) (r) For the purchase of sites for engine houses; for fire engines and other equipments of the fire department; for construction of engine houses; and for pumps, water mains, reservoirs and all other reasonable facilities for fire protection.

Approved June 24, 1947.

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No. 568, S.]

[Published June 27, 1947

### CHAPTER 329.

AN ACT to amend 71.61 (1), 72.74 (2), 72.75 (1) (introductory paragraph), 139.50 (2) (introductory paragraph) and 139.51 (2) of the statutes, relating to a continuation of certain taxes otherwise expiring in 1947.

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

SECTION 1. 71.61 (1) of the statutes is amended to read:

71.61 (1) For the privilege of declaring and receiving dividends, out of income derived from property located and business transacted in this state, there is hereby imposed a tax equal to 3 per cent of the amount of such dividends declared and paid by all corporations (foreign and local), except those specified in section 71.05 (1) (d) and (g), after September 26, 1935 and prior to July 1, \* \* \* 1949. Such tax shall be deducted and withheld from such dividends payable to residents and nonresidents by the payor corporation.

SECTION 2. 72.74 (2) of the statutes is amended to read:

72.74 (2) In addition to the taxes imposed by sections 72.01 to 72.24 and 72.50 to 72.61, an emergency tax for relief purposes, rehabilitation of returning veterans of World War II, construction and improvements at state institutions and other state property and for post-war public works projects to relieve post-war unemployment is hereby imposed upon all transfers of property which are taxable under the provisions of said sections and which are made subsequent to March 27, 1935 and prior to July 1, \* \* \* 1949 which said tax shall be equal to 30 per cent of the tax imposed by said sections.

SECTION 3. 72.75 (1) (introductory paragraph) of the statutes is amended to read:

72.75 (1) (introductory paragraph) To provide revenue for the rehabilitation of returning veterans of World War II, construction and improvements at state institutions and other state property, and post-war public works projects to relieve post-war unemployment, an emergency tax is imposed upon transfers of property, real, personal or mixed, or any interests therein or income therefrom, in trust or otherwise, to any person, association or corporation, which are made subsequent to July 9, 1933 and prior to July 1, \* \* \* 1949, in the following cases, except as hereinafter provided.

SECTION 4. 139.50 (2) (introductory paragraph) of the statutes is amended to read:

139.50 (2) (introductory paragraph) From and after September 20, 1939, and until June 30, \* \* \* 1949, to provide revenue for the rehabilitation of returning veterans of World War II, construction and improvements at state institutions and other state property, and post-war public works projects to relieve post-war unemployment, an occupational tax is assessed, imposed and levied upon the sale, exchange, offering or exposing for sale, having in possession with intent to sell, or removal for consumption or sale of tobacco products, or other disposition for any purpose whatsoever other than for shipment in interstate or foreign commerce. Such tax is levied and shall be collected at the following rates:

SECTION 5. 139.51 (2) of the statutes is amended to read:

139.51 (2) From and after July 14, 1945 and until June 30, \* \* \* 1949, to provide revenue for the rehabilitation of returning veterans of World War II, construction and improvements

at state institutions and other state property, and post-war public works projects to relieve post-war unemployment, a tax is assessed, imposed and levied upon the use in this state by any person, whether the owner or otherwise, of tobacco products for any purpose whatsoever. Such tax shall be imposed but once with respect to the same tobacco products whether the possession thereof continues with the person paying the tax or is transferred to another.

Approved June 24, 1947.

No. 257, A.]

[Published June 27, 1947.

### CHAPTER 330.

AN ACT to amend 67.05 (5) of the statutes, relating to issuance of municipal bonds.

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

67.05 (5) of the statutes is amended to read:

67.05 (5) (a) Whenever an initial resolution shall have been so adopted by the governing body of a town \* \* \*, the clerk of such municipality shall immediately record the same and call a special election for the purpose of submitting the resolution to the electors of the municipality for approval. The calling, holding and conduct of such special election, including the furnishing of printed ballots, the canvass of votes, and the declaration of the result, shall be governed by those statutes, so far as applicable, which govern special elections in general, including subsections (8) and (17) of section 6.23 and sections 6.80, 10.35, 10.40, 10.43, 10.45, 10.51, 10.54, 10.61 and 60.13. The notice of such special election and the ballot used thereat shall embody a copy of the resolution, and the question submitted shall be whether the resolution shall be or shall not be approved. The ballot may be a separate ballot, or may be printed upon the official ballot, when such special election is held at the same time as a regular town, village or city election. This subsection is limited in its scope by subsection (7).

(b) No city or village shall issue any bonds for any purposes other than \* \* \* for replacing sums expended for emergency