

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

relief purposes during the years 1929 to 1936, inclusive, water-works, lighting works, gas works, bridges, street improvements, street improvement funding, hospitals, *airports*, harbor improvements, river improvements, breakwaters and protection piers, sewerage, parks and public grounds, street railway property, or paying the * * * *municipality's* portion of the cost of abolishing grade crossings, for the purchase of sites for engine houses, for fire engines and other equipment of the fire department, for construction of engine houses, and for pumps, water mains, reservoirs and all other reasonable facilities for fire protection apparatus or equipment for fire protection, school purposes or vocational school purposes, for buildings for the housing of machinery and equipment, or for refunding any of the bonds issued for any of the aforesaid purposes, or for bonds issued to refund securities originally issued pursuant to section 66.06 (9), until the proposition for their issue for the special purpose thereof shall have been submitted to the electors of such city *or village* and adopted by a majority voting thereon. Whenever the common council of any city *or the village board of any village* shall declare its purpose to raise money by issuing bonds for any purpose other than those above specified, it shall direct by resolution, which shall be recorded at length in the record of its proceedings, the * * * clerk to call a special election for the purpose of submitting the question of bonding the city *or village* to the electors thereof. Such elections shall be noticed, conducted, canvassed and the result declared as provided in this subsection, except that the notice of such special election and the ballot used thereat need not embody a copy of the resolution, but shall contain a statement of the purpose and the amount of the bonds proposed to be issued.

Approved June 25, 1947.