

No. 677, S.]

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CHAPTER 632

AN ACT to amend 76.28 (7) and (8) of the statutes for the purpose of clarifying the provisions relating to distribution of taxes on gas and oil pipe-line property.

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

76.28 (7) and (8) of the statutes are amended to read:

76.28 (7) Twenty-five per cent of the taxes paid into the treasury by any gas pipe-line company defined by s. 76.02 shall be allocated to the areas served by the distributing gas utilities in proportion that the wholesale sales to each such gas utility * * * bear to the total wholesale sales within the state. The taxes thus allocated shall be paid to the towns, villages and cities in each such area in proportion to the retail sales in each town, village and city. The remainder of the taxes shall be distributed as follows: Fifteen per cent thereof shall be retained by the state and 65 per cent shall be distributed to the towns, villages and cities and 20 per cent shall be distributed to the counties within which the property of the company is located, in proportion as near as may be to the property located in each such town, village, city and county. The provisions of s. 76.28 (2) and (3) relating to distribution of taxes to school districts shall apply to the taxes of gas pipe-line companies.

(8) After the property of any oil pipe-line company shall first have been valued as a whole, if any terminal storage facilities, docks, and pipe-lines and pumping equipment used in * * * transferring oil from pipe-lines to vessels shall have been included in such valuation, then for the purpose of accounting to the proper taxation districts, the department shall make a separate valuation of each such storage facility, dock, pipe-line and pumping equipment. * * * For the purpose of defining the terminal facility affected by this section, such terminal facility shall begin at the header gate of the main line. All taxes, paid by any oil pipe-line company defined by s. 76.02, derived from such terminal facilities shall be distributed to the towns, villages and cities in which they are located on the basis of the separate valuations so determined by the department of taxation. *The remainder of the taxes shall be distributed as follows: Fifteen per cent thereof shall be retained by the state, and 65 per cent shall be distributed to the towns, villages and cities and 20 per cent shall be distributed to the counties within which the remainder of the property of the company is located, in proportion as near as may be to the remaining property located in each such town, village, city and county. The provisions of s. 76.28 (2) and (3) relating to distribution of taxes to school districts shall apply to taxes of oil pipe-line companies.*

Approved November 19, 1953.