

No. 895, A.

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CHAPTER 561

AN ACT to amend 139.03 (5) (a), as created by chapter 103 and renumbered by chapter 459, laws of 1963, and 139.07, 139.13 and 139.25 (5), as affected by chapter 141, laws of 1963; and to create 139.061 of the statutes, relating to the time of payment of the tax on intoxicating liquor, granting rule-making authority and providing penalties.

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

SECTION 1. 139.03 (5) (a) of the statutes, as created by chapter 103 and renumbered by chapter 459, laws of 1963, is amended to read:

139.03 (5) (a) No person who enters this state from another state may have in his possession and bring into the state any intoxicating liquor unless the state tax thereon is paid; *but the foregoing shall not apply to*

intoxicating liquor consigned to any person having a permit from the commissioner of taxation to engage in the sale of such intoxicating liquor.

SECTION 2. 139.061 of the statutes is created to read:

139.061 RETURN PAYMENT OF LIQUOR TAX. (1) In lieu of the method prescribed by s. 139.06 for payment of the tax on intoxicating liquor by stamp, the commissioner may by rule provide for the payment of such tax by a monthly return filed with the commissioner on or before the 15th day of the month following the month in which such intoxicating liquors are first sold in this state or shipped into this state. Payment of the tax shall accompany the return.

(2) In the event of the institution of such return method of payment of the tax on intoxicating liquor, all persons required to make returns and payment of such tax, shall first enter into a surety bond with corporate surety to secure payment of the tax, both bond and surety to be approved by the commissioner. Such bond shall be equal to twice the taxpayer's estimated maximum monthly tax liability but shall not be less than \$1,000 nor more than \$100,000. The bonds shall be filed with the commissioner.

(3) To further secure the payment of the tax on intoxicating liquor, the commissioner may require all persons liable for payment of such tax to maintain advance payment of estimated tax liabilities in an amount equal to $1\frac{1}{2}$ times the estimated maximum monthly tax liability. Such advance payments shall be paid to the commissioner.

(4) The exercise by the commissioner of the authority vested in him by this section shall be without prejudice to his authority to rescind such action and repeal the rule by which such authority shall have been exercised, in which event the taxes on intoxicating liquor shall be paid by stamp as provided in s. 139.06.

SECTION 3. 139.07 of the statutes, as affected by chapter 141, laws of 1963, is amended to read:

139.07 If the tax imposed in s. 139.03 is not paid when due, a penalty of 2 per cent thereof shall immediately accrue and in addition thereto interest on the tax and penalty at the rate of one per cent per month or fraction of a month from the date the tax became due until paid. *If any person liable for such tax files a false or fraudulent return, there shall be added to the tax an amount equal to the tax evaded or attempted to be evaded.*

SECTION 4. 139.13 of the statutes, as affected by chapter 141, laws of 1963, is amended to read:

139.13 After an amount equal to the sum of 70 per cent of the estimated costs to be incurred from the appropriation made by s. 20.800 (1) for beverage tax division administration and the estimated cost under s. 20.670 (1) for administering alcohol studies as certified July 1 for the current fiscal year by the commissioner and the director of * * * public welfare * * *, respectively, has been set aside, one-half of the balance of all revenues derived from the occupational tax on intoxicating liquors shall be distributed to the cities, towns and villages and shall be used by them to reduce the tax on general property. Such distribution to local units of government shall be made semiannually and all cities, towns and villages shall share therein in proportion to their population in the last federal census. The estimated costs of administering the liquor tax law from s. 20.800 (1) and of alcohol studies from s. 20.670 (1) shall be adjusted to actual costs on the cash basis per the records of the department of administration as of June 30 following, and such adjustment shall be reflected in the liquor tax apportionment made immediately after the close

of the state's fiscal year pursuant to this section. *The advance payments under s. 139.061 (3) shall be treated as liquor tax revenues for apportionment purposes.*

SECTION 5. 139.25 (5) of the statutes, as affected by chapter 141, laws of 1963, is amended to read:

139.25 (5) Any person who violates any provision of ss. 139.01 to 139.22 for which specific penalty is not provided shall be fined not more than \$500 nor less than \$50, or imprisoned not more than 90 days nor less than 10 days * * * or both, and any license or permit issued to him shall be subject to revocation. *The license of any licensee convicted of evading payment of the tax on intoxicating liquor, or any attempt to evade payment of such tax, shall be deemed forfeited immediately upon conviction.*

Approved May 25, 1964.
