

2, of this act. The penalty of said bond shall be the same as is now required by law, in the case of bonds furnished by county treasurers.

SECTION 7. All acts or parts of acts contravening the provisions of this act are hereby repealed.

SECTION 8. This act shall take effect and be in force from and after its passage and publication
Approved April 18, 1893.

No. 294, A.]

[Published May 1, 1893.

CHAPTER 260.

AN ACT to regulate the operation of dams, booms and other structures, authorized by any general or special law, in any navigable streams or waters within or forming the boundary line of this state, requiring reports and the payment of license fees.

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

Corporation,
etc., operating
dam, etc., to
make annual
report to
secretary of
state.

SECTION 1. Every corporation, company or person, owning, operating or controlling, in whole or in part, any dam, boom, sluiceway or other structure in any navigable stream or waters within, or forming a part of the boundary line of this state, used for the purpose of assorting, holding, storing, booming, brailing, sluicing or driving logs, ties, poles, or timber of any kind or description whatever, and which said corporation, company or person derives its authority to maintain, operate or control such dam, boom, sluiceway or other structure, under or by virtue of any general or special law of this state, shall, within ten days next preceding the first day of February in each year, make and return to the secretary of state, in such form as he shall prescribe and upon such blanks as he shall furnish, a true report specifically of all the receipts and expenditures and of the gross and

What to
specify.

net earnings of such corporation, company or person, on account of such dam, boom or sluiceway, for the preceding calendar year and which report shall be verified by the oath of the secretary and treasurer of such corporation or company, or of the person so owning, operating or controlling such dam, boom, sluiceway or other structure; and every such report shall further show in detail the operations of the dam, boom, sluiceway or other structure, from the statements and records required by this act to be kept. And such reports shall further show, what local taxes are levied and assessed upon any and all such property for the year in which such report is made, stating the assessed valuation and the items of taxes as the same are carried out upon the tax roll.

SECTION 2. Every corporation, company or person owning, operating or controlling any such dam, boom, (or boom works or system of booms), sluiceways or other structures, shall keep or cause to be kept a true and complete account and record of all logs and timber and all other material taken, held, stored, boomed, sluiced, or otherwise managed or controlled in such boom, dam, sluiceway, or other structure, showing all log marks and other designations of ownership therein, and showing all unmarked and prize logs and the amount and value thereof.

Corporation,
etc., to keep
record.

SECTION 3. Each such corporation, company or person, so operating or controlling any such dam, boom, sluiceway or structure, on returning such report to the secretary of state, shall pay to the state treasurer an annual license fee of two *per centum* of the gross earnings of such corporation, company or person, by reason of such dam, boom, sluiceway or structure, including in such earnings all logs, timber and other materials owned by such corporation, company or person, computed at the maximum rate which such person, company or corporation is authorized to charge to other parties; provided, however, that whenever the property and improvements of any such corporation, company or person, necessary for the proper transaction of the business authorized by law as aforesaid, shall have been assessed in the town, city or village where the same is lo-

License fee,
corporation,
etc., to pay.

cated, and taxes levied thereon pursuant to law, then such corporation, company or person shall only be required to pay to the state treasurer an amount which in addition to the taxes levied as aforesaid shall be equal to a license fee of two *per centum* upon the gross earnings as aforesaid.

Failure to
report, etc.;
procedure.

SECTION 4. If any such corporation, company or person, operating or controlling any such dam, boom, sluiceway or structure, shall neglect to make such report, or shall make any false report, or shall fail or neglect to pay such license fee, or any part thereof, as hereinbefore provided, such corporation, company or person shall forfeit any or all rights, privileges and franchises, whether granted by special act or obtained under general laws of this state, by or under which any such dam, boom or sluiceway, or other structure, is operated; and the attorney general upon such neglect, or in case any false report be made, shall proceed in the proper court to have forfeiture of such rights, privileges and franchises duly declared, and any such corporation, company or person, at any time before judgment of forfeiture of such rights, privileges and franchises, is rendered, may, in the discretion of the court, be permitted to make the report and pay the license fee herein provided for, upon special application to the court in which the action to declare such forfeiture is pending upon such terms as the court shall direct.

Repeals ch. 422,
laws of 1891.
Cause of action
thereunder not
affected.

SECTION 5. Chapter 422, of the laws of 1891, approved April 24, 1891, and all other acts or parts of acts, special or general, conflicting with or contravening the provisions of this act, are hereby repealed; provided, however, that this act shall not be so construed as to affect in any wise whatever any cause or right of action, which shall have accrued under said chapter 422, laws of 1891.

SECTION 6. This act shall take effect and be in force from and after its passage and publication.
Approved April 18, 1893.