

Laws of Wisconsin

Special Session, 1933-34

No. 6, A.]

[Published December 23, 1933.

CHAPTER 1.

AN ACT to repeal subdivision 11 of paragraph (a) of subsection (10) of section 66.05, and to amend said subsection (10) of section 66.05 and sections 139.01 to 139.10 of the statutes, relating to an occupational tax on fermented malt beverages.

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

SECTION 1. Subdivision 11 of paragraph (a) of subsection (10) of section 66.05 of the statutes (created by chapter 207, laws of 1933) is repealed.

SECTION 2. The words "or light wine" or "and light wines" whenever used in subsection (10) of section 66.05 (chapter 207, laws of 1933), or in chapter 139 of the statutes (chapter 361, laws of 1933) are stricken from the statutes.

SECTION 3. Subdivision 10 of paragraph (a) of subsection (10) of section 66.05 (created by chapter 207, laws of 1933) is amended to read: (66.05) (10) (a) 10. "Fermented Malt Beverages" shall mean any liquor or liquid capable of being used for beverage purposes, made by the alcoholic fermentation of an infusion in potable water of barley malt and hops, with or without unmalted grains or decorticated and degerminated grains or sugar containing one-half of one per centum or more of alcohol by volume * * * . No fermented malt beverages shall be sold in this state after September 1, 1933, unless sixty-six and two-thirds per cent or more of the grain used in its manufacture consists of barley malt.

SECTION 4. The emergency occupational tax provided for in chapter 139 of the statutes 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 from December 5, 1933, of all fermented malt beverages containing more than three and two-tenths per centum of alcohol by weight, other than for shipment in interstate or foreign commerce, or for shipment or sale by a brewer to a bottler or sales company. Every

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brewer, bottler, wholesaler, or retailer liable for payment of the tax imposed in this section shall, on or before the tenth day of the month following the month in which this act becomes effective, file a report with the state treasurer giving such information as the state treasurer may require to determine the amount of tax due under this section, and shall make payment of such tax at the time of filing such report. All provisions of chapter 139 of the statutes relating to procedure in collecting the tax therein imposed and penalties for evasion or violation of said provisions shall apply and govern as to the tax imposed in this section.

SECTION 5. It is the intent of sections 3 and 4 of this act to make the tax on fermented malt beverages, imposed in chapter 139 of the statutes, applicable to such beverages of an alcoholic content greater than three and two-tenths per centum by weight, on the same basis as those containing not more than three and two-tenths per centum of alcohol by weight, and to make this provision retroactive to December 5, 1933, when the sale of beverages of more than three and two-tenths per centum of alcohol by weight again became legal.

SECTION 6. The several terms and provisions of this act shall be deemed severable, and if any provision of this act or the application thereof to any person or circumstances is held invalid, the remainder of the act and the application of such provisions to other persons or circumstances shall not be affected thereby.

SECTION 7. This act shall take effect upon passage and publication.

Approved December 22, 1933.

No. 15, A.]

[Published January 3, 1934.

CHAPTER 2.

AN ACT to create section 220.083 and paragraph (d) of subsection (3) of section 221.04; and to amend subsection (19) of section 220.07 of the statutes, authorizing banks which have put into effect stabilization and readjustment plans, to qualify for membership in the temporary federal deposit insurance fund and to become class A stockholders of the federal deposit insurance corporation and providing procedure for determining the rights of depositors and creditors of such banks, and making an appropriation.