

Such tax is levied, and shall be collected at the following rates:

(3) (d) Manufacturers and wholesalers within or without this state and having permits from the state treasurer may purchase stamps at a discount of * * * 4 per cent and affix them in the manner prescribed by the state treasurer to containers of tobacco products to be sold in this state, in which case the recipient of such tobacco products within this state, from sources without this state, shall not be required to purchase and affix stamps thereto.

(e) In lieu of stamps the state treasurer may permit the use of meter machines and where used a * * * 4 per cent discount on the total tax due shall be allowed. Such machines shall be used under regulations prescribed by the state treasurer and a bond in a suitable amount to guarantee the payment of the tax may be required by such treasurer.

Approved April 28, 1941.

No. 826, A.]

[Published April 30, 1941.

CHAPTER 64.

AN ACT to create 215.07 (13) of the statutes, relating to building and loan associations.

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

Subsection (13) of section 215.07 of the statutes is created to read:

(215.07) (13) To act, whenever designated by the secretary of the treasury of the United States or by any other instrumentality of the United States, as agent for said secretary of the treasury or any other instrumentality of the United States making the designation and perform all duties as agent that may be required of them; provided, however, resolutions authorizing such action are adopted by their boards of directors.

Approved April 29, 1941.