

No. 566, S.]

[Published July 4, 1951.]

**CHAPTER 506.**

AN ACT to amend 139.50 (1) (i) and to repeal and recreate (1) (e) and (g) of the statutes, relating to the occupational tax on tobacco and distribution of tobacco products.

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

SECTION 1. 139.50 (1) (e) and (g) of the statutes are repealed and recreated to read: 139.50 (1) (e) "Wholesaler" shall mean any person who shall:

1. Ship, transport or import into this state and sell, offer for sale or have in possession with intent to sell, stamped or unstamped tobacco products acquired and received by him directly from the manufacturer thereof.

2. Sell, offer for sale, or have in possession with intent to sell stamped or unstamped tobacco products acquired by him within the state directly from the manufacturer thereof.

3. Ship, transport or import into this state and sell, offer for sale or have in possession with intent to sell, exclusively to retailers or other wholesale permittees from premises described in the permit or through their salesmen agents, stamped or unstamped tobacco products acquired by him other than directly from the manufacturer thereof.

4. Sell, offer for sale or have in possession with intent to sell exclusively to retailers or other wholesale permittees from premises described in the permit or through their salesmen agents tobacco products acquired within the state other than directly from the manufacturer thereof.

(g) The ownership and operation of a single retail outlet by a person otherwise within subdivisions 3 and 4 of paragraph (e) hereof shall not preclude him from a wholesale permit provided a substantial amount of the total volume of the business of such person in dealing in tobacco products consists of bona fide sales at wholesale to other retailers and wholesale permittees and separate accounts and records are kept by him of all such sales at wholesale.

SECTION 2. 139.50 (1) (i) of the statutes is amended to read:

139.50 (1) (i) "Operator of 10 or more retail outlets" shall mean any person who operates 10 or more retail outlets, *whether within or without this state*, and who shall purchase tobacco products which are to be sold at retail by such person from the premises occupied by such outlets.

Approved June 28, 1951.

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