

No. 113, A.]

[Published March 28, 1953.

#### CHAPTER 17.

AN ACT to amend 139.50 (17) of the statutes, relating to providing for a refund of the state tax paid on tobacco products sold to state operated veterans' hospitals.

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

139.50 (17) of the statutes is amended to read:

139.50 (17) The commissioner of taxation shall keep a suitable record of the sale of all stamps which shall show the dates of the sale thereof and the names of the purchasers. He shall refund to any purchaser or any banking institution located in Wisconsin the money paid for any stamps returned unfit for use or otherwise unused, and shall prescribe the method of proof required for obtaining such refund. He shall also refund the tax paid on such tobacco products, and shall also refund the tax paid on tobacco products sold to post exchanges of the armed forces of the United States and to federally *or state* operated veterans' hospitals in the state. The commissioner of taxation shall prescribe the method of proof required for such refunds.

Approved March 25, 1953.