

No. 783, A.]

[Published June 27, 1955.

CHAPTER 286

AN ACT to amend 139.50 (2) (a) and (b), 139.50 (3) (d) and (e), as amended by chapter 204 (Bill No. 73, A.), laws of 1955, and 139.51 (3) (a) and (b) of the statutes, relating to an increase in the occupational use tax on cigarettes, and increasing state revenues by \$7,400,000.

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

SECTION 1. 139.50 (2) (a) and (b) of the statutes are amended to read:

139.50 (2) (a) On cigarettes weighing not more than 3 pounds per thousand, * * * 2 mills on each such cigarette.

(b) On cigarettes weighing more than 3 pounds per thousand, * * * 4 mills on each such cigarette.

SECTION 2. 139.50 (3) (d) and (e) of the statutes, as amended by chapter 204 (Bill No. 73, A.), laws of 1955, are amended to read:

139.50 (3) (d) Manufacturers and wholesalers within or without this state and having permits from the commissioner of taxation may purchase stamps *at a discount of 3 per cent* and affix them in the manner prescribed by him 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 commissioner may permit the use of meter machines *and where used a 3 per cent discount on the total tax due shall be allowed.* Such machines shall be used under regulations prescribed by the commissioner of taxation and a bond in a suitable amount to guarantee the payment of the tax may be required by him.

SECTION 3. 139.51 (3) (a) and (b) of the statutes are amended to read:

139.51 (3) (a) On cigarettes weighing not more than 3 pounds per thousand, * * * 2 mills on each such cigarette.

(b) On cigarettes weighing more than 3 pounds per thousand, * * * 4 mills on each such cigarette.

SECTION 4. The increased tax effected by SECTION 1 shall be applicable to and shall be paid in respect to all cigarettes in the possession of any person for sale on the effective date of this act or coming into possession of any person for sale after said effective date. The increased use tax effected by SECTION 3 shall be applicable to and shall be paid in respect to all cigarettes in the possession of any person for use on the effective date of this act or coming into the possession of any person for use after said effective date.

SECTION 5. This act shall take effect upon July 1, 1955.

Approved June 23, 1955.
