

CHAPTER 373

AN ACT to amend 70.42 (1) of the statutes, relating to occupational tax on coal.

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

70.42 (1) of the statutes is amended to read:

70.42 (1) Every person, copartnership, association, company or corporation, operating a coal dock in this state, other than a dock used solely in connection with an industry and handling no coal except that consumed by such industry, shall on or before December 15 of each year pay an annual occupation tax of a sum equal to 1½ cents per ton upon all bituminous coal, coke and briquettes, *and upon all petroleum carbon, coke and briquettes*, and 2 cents per ton upon all anthracite coal, coke and briquettes handled by or over such coal dock, during the preceding year ending April 30; and such coal, *petroleum carbon, coke and briquettes* shall be exempt from all *other* taxation, either state or municipal.

Approved July 14, 1955.

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