

CHAPTER 668

AN ACT to amend 139.50 (3) (d) and (e) of the statutes, as last amended by chapter 286, laws of 1955, relating to the payment of the occupational tax on tobacco products and the discount thereon, thereby decreasing the annual state revenue approximately \$90,000.00.

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

139.50 (3) (d) and (e) of the statutes, as last amended by chapter 286, 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 * * * 3-3/4 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 * * * 3-3/4 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.

Approved November 25, 1955.
