

CHAPTER 103

AN ACT to create 139.26 (4) of the statutes, relating to exemptions from occupational tax on intoxicating liquor, and providing penalties.

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

SECTION 1. 139.26 (4) of the statutes is created to read:

139.26 (4) (a) No person who enters this state from another state may have in his possession and bring into the state any intoxicating liquor unless the state tax thereon is paid.

(b) Any person, except a minor, who leaves a foreign country, after spending at least 48 hours in such foreign country, with the purpose of entering this state, may have in his possession and bring into the state intoxicating liquor in sealed original containers in amounts not to exceed, in the aggregate, one gallon (128 ounces) without payment of the tax herein imposed.

(c) Any person who violates any provision of pars. (a) and (b) by having in his possession more than the amount specified may be fined not less than \$25 nor more than \$500 or imprisoned not more than 90 days or both. If any such person is convicted of a second or subsequent offense he may be fined not less than \$100 nor more than \$500 or imprisoned not more than 6 months or both.

(d) Any intoxicating liquor involved in a violation of this section is declared forfeit and upon confiscation by the department of taxation shall be disposed of in accordance with s. 176.62 (2) (b).

SECTION 2. This bill is declared to be an emergency appropriation bill in accordance with section 16.47 (2) of the statutes.

Approved June 7, 1963.
