

CHAPTER 223

AN ACT to repeal 71.10 (9) (cm) ; to amend 20.005 (2) (a) (lines 340, 505 and 507), 71.04 (14) (d) 6, 71.14 (1) (intro. par.) and (2a) (intro. par.) and (c) (intro. par.), 77.51 (10) (e) and 77.52 (1) (a) 4 and 11 and (2) (a) 4, as affected by chapter 224, laws of 1963 (Bill No. 615, S.), and section 124, chapter 224, laws of 1963 (Bill No. 615, S.), and to create 71.05 (16) (i) of the statutes, relating to making necessary corrections in material affected by the tax budget act.

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

SECTION 1. 20.005 (2) (a) (lines 340, 505 and 507) of the statutes, as repealed and recreated by chapter 224, laws of 1963 (Bill No. 615, S.), are amended to read:

20.005 (2) (a)

340. Personal property tax relief	(56) S	*** 31,250,000	*** 31,750,000
505. State radio broadcasting system	(1)	*** (286,727)	*** (271,644)
507. Materials and expenses		*** 71,650	*** 69,300

SECTION 2. 71.04 (14) (d) 6 of the statutes, as created by chapter , laws of 1963 (Bill No. 615, S.), is amended to read:

71.04 (14) (d) 6. In applying sub. (13) * * * (g) the adjustment under s. 71.03 (1) (g) resulting by reason of an election made under this subsection with respect to any "property" to which this subsection applies shall be made before any other deduction allowed by sub. (13) (a) is computed.

SECTION 3. 71.05 (16) (i) of the statutes is created to read:

71.05 (16) (i) Under rules prescribed by the commissioner, a taxpayer may for purposes of computing the allowance under par. (a) with respect to personal property, reduce the amount taken into account as salvage value by an amount which does not exceed 10 per cent of the basis of such property as determined under par. (g) as of the time such salvage value is required to be determined. In this paragraph "personal property" means depreciable personal property other than livestock with a useful life of 3 years or more.

SECTION 4. 71.10 (9) (cm) of the statutes is repealed.

SECTION 5. 71.14 (1) (intro. par.) and (2a) (intro. par.) and (c) (intro. par.) of the statutes, as affected by chapter 224, laws of 1963, (Bill No. 615, S.) are amended to read:

71.14 (1) (intro. par.) All collections of normal income taxes of persons other than corporations, including remittances of taxes withheld or declared, commencing with October 1, 1962, shall become a part of the state

general fund for use of the state, except that 33 per cent of such collections for the period October 1, 1962, to June 30, 1963, 25 per cent of such collections for the period July 1, 1963, to October 31, 1963, * * * 28 per cent of such collections for the period November 1, 1963, to October 31, 1964, and * * * 28.75 per cent of such collections for each annual period ending October 31 thereafter, shall be apportioned as follows:

(2a) (intro. par.) All collections of income taxes of corporations, including remittances of taxes declared, commencing with * * * July 1, 1963, shall become a part of the state general fund for use of the state, except that * * * 36.5 per cent of such collections for the period July 1, 1963, to October 31, 1963, * * * 32.25 per cent of such collections for the period November 1, 1963 to October 31, 1964, and 47.5 per cent of such collections thereafter shall be apportioned as follows:

(c) (intro. par.) On November 30, * * * 1963, there shall be apportioned to each county, town, village and city the amount of apportionable corporation income tax collections for the period July 1, 1963, to October 31, 1963, and allocable to each under subd. 2. On November 30, * * * 1964, and on every November 30 thereafter, there shall be apportioned to each county, town, village and city the amount allocable to each under subd. 2, reduced by the amounts paid to each in the May 31 and September 30 apportionments of the current year.

SECTION 6. 77.51 (10) (e) of the statutes, as created by chapter 224, laws of 1963 (Bill No. 615, S.), is amended to read:

77.51 (10) (e) * * * An auction which is the sale of personal farm property or household goods and not held at regular intervals.

SECTION 7. 77.52 (1) (a) 4 and 11 and (2) (a) 4 of the statutes, as affected by chapter 224, laws of 1963 (Bill No. 615, S.), are amended to read:

77.52 (1) (a) 4. Motor vehicles as defined in s. 340.01 (35), trailers as defined in s. 340.01 (70), semitrailers as defined in s. 340.01 (57), road equipment, road machinery as defined in s. 340.01 (52), mobile cranes and trench hoes, also, accessories, attachments, parts, supplies and materials therefor, except motor fuel, including by way of illustration and not of limitation the following: tissue dispensers, grill guards, license plate frames, seat covers, spark plugs, windshield wiper blades, batteries, tires, lubricating oil, grease, antifreeze, brake fluid, paint, solder, lead, wax and chamois; except * * * accessories, attachments, parts, supplies and materials * * * for vehicles defined in s. 194.01 (5) and (11) shall be exempt from the taxes imposed by this subdivision; except that vehicles for the mass transportation of passengers as defined in s. 71.18 (2) (a) and accessories, attachments, parts, supplies and materials therefor shall be exempt from the taxes imposed by this subdivision.

11. The following articles, *by whatever name called*, including in each case fittings or accessories therefor sold on or in connection with the sale thereof: bathing suit bags; beach bags or kits; billfolds; brief cases; brief bags; camping bags; card and pass cases; collar cases; cosmetic bags and kits; dressing cases; duffelbags; furlough bags; garment bags designed for use by travelers; hatboxes designed for use by travelers; haversacks; key cases or containers; knapsacks; knitting or shopping bags (suitable for use as purses or handbags); makeup boxes; manicure set cases; memorandum pad cases (suitable for use as card or pass cases, billfolds, purses, or wallets); musette bags; overnight bags; pocketbooks; purses and handbags; ring binders, capable of closure on all sides; salesmen's sample or display cases, bags, or trunks, satchels; shoe and slipper bags; suitcases; tie cases; toilet kits and cases; traveling bags, trunks, vanity bag or cases; valises; wallets; and wardrobe cases.

(2) (a) 4. The sale of local flat rate and local basic measured rate telephone services *billed on a recurring basis* and toll charges for intrastate telephone calls, except messages from coin operated telephones.

SECTION 8. Chapter 224, laws of 1963 (Bill No. 615, S.), section 124 is amended to read:

(Chapter 224, laws of 1963) SECTION 124. The repeal section of this act shall take effect June 30, 1963. All other sections shall take effect August * * * 15, 1963, except as otherwise specified in this bill.

Approved August 1, 1963.
