

Senate Bill 358

Date published:  
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**CHAPTER 317, LAWS OF 1967**

AN ACT to create 76.07 (4) of the statutes, relating to the taxation of certain rail equipment.

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

76.07 (4) of the statutes is created to read:

76.07 (4) ASSESSMENT ON BASIS OF MILEAGE. If the property of a company, which company is not a railroad as defined in s. 76.02 (2), includes freight cars that do not constitute car line equipment as defined in s. 76.39 (1) (e), but which cars operate both within and without this state, the department shall determine the value of and assess such cars within this state on the basis of the ratio of time or mileage of the cars within this state as the same bears respectively to the total time or mileage within and without this state.

Approved January 11, 1968.