

JOURNAL OF THE SENATE

TUESDAY, January 8, 1974.

The chief clerk makes the following entries under the above date.

COMMITTEE REPORTS

The committee on Committees reports and recommends:

That pursuant to Section 125.021, Chapter 156, Laws of 1973, the following senators be appointed as members of the Energy Conservation Advisory Council:

Senator Reuben LaFave
Senator Douglas LaFollette

GERALD D. LORGE
Chairman

RAYMOND C. JOHNSON

PETITIONS AND COMMUNICATIONS

Senate Petition 191

A petition by 57 citizens of Wisconsin, supporting the establishment of a bike trail adjacent to Highway 131 between Ontario and LaFarge, Wisconsin.

By Senator Kasten.

Read and referred to committee on Transportation.

State of Wisconsin
Department of Justice
Madison

January 8, 1974

The Honorable, the Senate
State Capitol
Madison, Wisconsin

Gentlemen:

By Senate Resolution 24 you have requested my opinion on the constitutionality of 1973 Senate Bill 36.

That bill would impose an annual ten dollar per acre tax on commercially feasible low-grade iron ore reserve deposits in this state unless the owner of the deposits mined at least fifty thousand

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tons of crude ore during the previous calendar year. Failure to pay or late payment would result in penalty and interest under sec. 70.96 (1), Stats., and if the tax remains unpaid for three years, the ore deposit rights automatically revert to the surface owner, or if the surface owner owns the deposits, the Department of Revenue must initiate tax sales proceedings. A landowner may be relieved of tax liability by granting a ten-year option for the purchase of mineral rights to the state.

An opinion with respect to a prior proposal relative to taxing mineral rights was requested of this office in 1965. That opinion indicated that that proposed legislation, 1965 Senate Bill 334, was unconstitutional. 54 OAG 144. Although 1973 Senate Bill 36 is substantially different from that prior proposal, it appears to me that some of the same constitutional infirmities which were noted by my predecessor in 1965 Senate Bill 334 are also to be found in 1973 Senate Bill 36. While the matter is not entirely free from doubt, it is my opinion that 1973 Senate Bill 36 violates the uniformity of taxation provisions of Art. VIII, sec. 1, Wis. Const.

Article VIII, sec. 1, Wis. Const., provides, so far as relevant to this opinion:

"The rule of taxation shall be uniform * * *. Taxes shall be levied upon such property with such classifications as to forests and minerals including or separate or severed from the land, as the legislature shall prescribe. * * *"

The first question that must be answered when considering whether or not the legislative imposition of a particular tax would violate the uniformity of taxation provisions of Art. VIII, sec. 1, is whether or not the tax in question is a property tax or an excise tax. If the tax in question is an excise tax, it would not be subject to those constitutional provisions since they apply only to direct taxes on property. *Chicago & N. W. R. Co. v. The State* (1906), 128 Wis. 553, 108 N.W. 557.

The bill under consideration designates the tax imposed by the bill as an "excise tax." However, that designation is not conclusive. As the Supreme Court of Wisconsin has stated:

"The legislature cannot by its mere designation change the nature of the tax. Whatever the designation in the act may be, it is for the court to determine the nature and effect of the tax and uphold it or void it according as its nature and effect as determined may require." *State ex rel. Froedtert G. & M. Co. v. Tax Comm.* (1936), 221 Wis. 225, 233, 265 N.W. 672.

Therefore, we must look beyond the designation made by the bill itself in order to determine whether the tax in question is a property tax or an excise tax.

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While it is often difficult to distinguish between an excise tax and a tax on property, 51 AM. Jur., *Taxation*, pars. 30, 34, the Supreme Court of Wisconsin has laid down guidelines for making such a determination. In *Chicago & N. W. R. Co. v. The State*, *supra*, it defined property taxes as follows:

“ . . . the term ‘taxes on property,’ as used in the organic law, means taxes on things tangible or intangible, as distinguished from taxation on the right to use or transfer things, or on the proceeds of business in which the use of things is essential, and that is because such meaning is the common, ordinary meaning and so the one which, nothing appearing to the contrary, it must be presumed was intended in framing the constitutional provision.” 128 Wis. at 591.

The definition of an excise tax was set forth in *State ex rel. Froedtert G. & M. Co. v. Tax Commission*, *supra*. There it was said that excise taxes are taxes “laid upon the manufacture, sale, or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges.” 221 Wis. at 232.

Under those definitions, the tax in question appears to be a tax on property, not an excise tax. The bill provides for a “tax of \$10 per acre on all known commercially feasible low-grade iron ore reserve deposits located within the state.” That tax is a tax on tangible things. It clearly is not a tax on the manufacture, sale, or consumption of commodities or on licenses to pursue certain occupations, or on corporate privileges. Therefore, I must conclude that the tax imposed by the proposed legislation under consideration is a property tax.

Having concluded that the tax in question is a property tax and thus subject to the uniformity of taxation provisions of Art. VIII, sec. 1, Wis. Const., I believe that the bill under consideration may violate those provisions in two ways.

First, while Art. VIII, sec. 1, authorizes the legislature to make classifications as to forest and mineral-bearing land for tax purposes, I have some doubt as to whether that constitutional provision was meant to authorize the subclassification of mineral-bearing lands that is attempted in the bill under consideration.

The bill makes several subclassifications of land bearing low-grade iron ore. First, the bill differentiates between “commercially feasible” low-grade iron ore deposits and low-grade iron ore deposits which do not fall into that classification. The tax is only imposed on the former.

The bill further established a sub-subclassification which stretches the constitutional concept of “classifications as to . . .

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minerals" even further. The bill excepts from taxation that class of commercially feasible low-grade iron ore reserve deposits "owned by or leased to a person or corporation, including a wholly owned subsidiary, who extracted 50,000 or more tons of crude ore in the state during the previous calendar year." This classification goes beyond a classification based on the nature or character of the mineral or the land and looks instead to the nature or character of the owner or lessor of the property. My predecessor's comments with respect to 1965 Senate Bill 334 are equally applicable to the present legislation:

"Certainly the amendment to Art. VIII, sec. 1, empowers the legislature to make classification as to forests and minerals for tax purposes. The classification made by this bill, however, is not of forests or minerals but of the nature of the title thereto." 54 OAG 144, at 147.

There is a real question as to whether or not the provision in Art. VIII, sec. 1, Wis. Const., permitting separate classifications of minerals and mineral-bearing lands for tax purposes was meant to allow classifications based on the character of the owners of the minerals or mineral-bearing lands rather than on the character of the minerals or mineral bearing land itself.

The subclassifications set forth in the bill under consideration seem to be stretching the exceptions provided for classifications of forests and minerals in Art. VIII, sec. 1, Wis. Const., beyond its intended limits. If so, then the bill under consideration would violate Art. VIII, sec. 1, Wis. Const., since any classification of property for tax purposes not specifically sanctioned by Art. VIII, sec. 1, Wis. Const., would violate the uniformity of taxation requirements of that constitutional provision. See *Gottlieb v. Milwaukee* (1967), 33 Wis. 2d 408, 147 N. W. 2d 633. However, it is possible that the subclassifications provided by the bill may withstand judicial scrutiny as to their constitutionality in view of the presumption of constitutionality accorded to statutes, especially tax measures. See *Simanco, Inc. v. Department of Revenue* (1973), 57 Wis. 2d 47, 203 N. W. 2d 648.

The second way in which I believe that the bill under consideration may violate the provisions of Art. VIII, sec. 1, Wis. Const., is that it imposes a tax which is not uniform.

Article VIII, sec. 1, Wis. Const., provides that "the rule of taxation shall be uniform." It further provides that the legislature may prescribe classifications as to forests and minerals. While the Supreme Court of this state has never had occasion to pass on the question, it is my opinion that the requirement of uniformity of

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taxation still applies within the permitted classifications. If so, then the bill under consideration violates that requirement.

Uniformity of taxation under Art. VIII, sec. 1, Wis. Const., requires that there be substantial uniformity of rate based on value. *Beals v. State* (1909), 139 Wis. 544, 557, 121 N. W. 347. The Supreme Court of Wisconsin has struck down as unconstitutional property taxes which fail to comply with that requirement. In *Plymouth v. Elsner* (1965), 28 Wis. 2d 102, 135 N. W. 2d 799, the Supreme Court was confronted with a flat tax imposed without regard to value. The municipal ordinance involved in that case imposed a tax of \$.50 per month on all residential properties having electrical service meters. The court indicated that the uniformity clause contained in Art. VIII, sec. 1, Wis. Const., required practical equality of taxation based on value. The court concluded that the tax under consideration in that case violated the constitutional requirement of uniformity because all residential properties having electrical service meters were taxed \$.50 per month regardless of value.

The tax imposed under 1973 Senate Bill 36 is \$10 per acre. It is similar to that imposed in the *Elsner* case in that it fails to take into account the value of the taxed property. Thus, the tax under consideration clearly fails to comply with the requirements of uniformity of taxation.

Therefore, if the tax imposed by 1973 Senate Bill 36 is held to be a tax on property as it clearly appears to be, and if my opinion that the rule of uniformity of taxation still applies within the classifications prescribed by the legislature as to forests and minerals is correct, then the proposed legislation if enacted into law would be declared unconstitutional since it would violate the uniformity of taxation provision of Art. VIII, sec. 1, Wis. Const.

Sincerely yours,

ROBERT W. WARREN

Attorney General

CAPTION:

1973 Senate Bill 36, which creates sec. 70.985, providing for a tax on all known commercially feasible low-grade iron ore reserve deposits in Wisconsin, would appear to violate the uniformity of taxation provisions of Art. VIII, Sec. 1, Wis. Const., and therefore would probably be declared unconstitutional if enacted.

JOURNAL OF THE SENATE

State of Wisconsin Claims Board

December 20, 1973

Mr. William P. Nugent
Senate Chief Clerk
State Capitol
Madison, Wisconsin

Dear Mr. Nugent:

Enclosed are copies of the reports and recommendations of the State Claims Board covering the claims heard on September 18 and October 15, 1973.

The amounts recommended for payment under \$500 on claims included in these reports have, therefore, under the provisions of s. 16.007, Wisconsin Statutes, been paid directly by the Board.

These reports are for the information of the Legislature.

Sincerely,
ALLAN HUBBARD
Chairman

BEFORE THE CLAIMS BOARD OF WISCONSIN

Hearings were held at Madison, Wisconsin, on September 18, 1973, upon the claims of Henry J. Brandt and Robert D. Burgess in the respective amounts of \$2,648.00 and \$22,296.47.

The claim of Henry J. Brandt is based upon the value of an unused liquor license from March to July, 1973, and for loss of income for a 17 week period while the business he operated was closed. The claim of Robert D. Burgess is based upon the devaluation of business property he owned, four months loss of rental income from the other claimant to whom he leased the business, and various other items.

Henry J. Brandt lives at 19 Fifth Street, Clintonville, Wisconsin, and operated a tavern business known as "The Banks" which he leased from Robert D. Burgess, 603 Ellis Street, Kewaunee, Wisconsin. Henry J. Brandt began to operate the tavern business prior to obtaining a sellers permit. When the Department of Revenue requested a security deposit in the amount of \$700 cash or \$1000 surety bond, as a condition to issuing the sellers permit, Henry J. Brandt closed the tavern, being unable to furnish the necessary security deposit.

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Allegedly, the closing was due to the threats of a revenue agent, who had advised Henry J. Brandt of the consequences of his continuing to operate the tavern without a sellers permit.

Section 77.61(2), Stats., authorizes a security deposit of up to \$5000, as the department determines. Section 77.52(12), Stats., provides that a person who operates as a seller without a permit is guilty of a misdemeanor.

The State of Wisconsin cannot be responsible to either a lessor or lessee under facts such as are present here when a lessee commences to operate a business without first obtaining a sellers permit as required by statute. The Board finds that it was the failure of the lessee to obtain such a sellers permit which eventually lead to the closing of the business, rather than any actions per se of the revenue agent who advised the lessee in regard to this matter. The Board finds that the lessee had no basis to assume he would be issued a sellers permit simply because the \$2.00 check which accompanied his application had been cashed. Although it is not the function of the Board to review the reasonableness of security deposit requests, the records of the department showed that Henry J. Brandt had a poor filing record, and the security request was reasonable under the circumstances. There is no evidence of abuse of administrative discretion in requesting this security deposit.

It also appears that Robert D. Burgess owned two other taverns and was not a resident of Clintonville, and a substantial portion of his problems were directly related to his being unable to operate the tavern himself without violating state statutes and local ordinances. Whatever cause of action Robert D. Burgess may have against Henry J. Brandt is not for this Board to determine.

The Board finds there is no negligence on the part of officers, employes or agents of the State, and the Board concludes the claims are not ones for which the State is legally liable, nor ones which the State should assume and pay on equitable principles. The claims should be denied.

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Dated at Madison, Wisconsin, this 29th day of November, 1973.

WALTER G. HOLLANDER
Chairman, Senate Finance Committee

RAYMOND J. TOBIASZ
Chairman, Assembly Finance Committee

J. SENSENBRENNER
Representative of Governor

DONALD STERLINSKE
Representative of Secretary of Administration

ALLAN P. HUBBARD
Representative of Attorney General

BEFORE THE CLAIMS BOARD OF WISCONSIN

Hearings were held at Madison, Wisconsin, on October 15, 1973, upon the following claims:

1.--Mrs. Elizabeth Nagel-----	\$ 5.50
2.--James E. Kirchstein-----	543.63
3.--General Telephone Co.-----	42.43
4.--Paul Buchholtz-----	93.00
5.--Harry K. Hopkins-----	60.00
6.--Pamela Gehrke-----	48.00
7.--Rodney Gerhke-----	25.50
8.--Dorothy M. Lange-----	45.00
9.--Wm. J. Snyder-----	49.83
10.--Harold Lang-----	90.00
11.--Wisconsin Gas Co.-----	363.63
12.--Daniel Arthur Friend-----	30.95
13.--Ronald P. Kapitanski-----	33.50
14.--John B. McGovern-----	12.00
15.--Richard J. Rutzen-----	196.00
16.--Robert A. Serak-----	91.75
17.--Susan E. McKeown-----	9.00
18.--Richard E. Slocum-----	101.00
19.--Harry Thom-----	78.00

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20.--Esther E. Pringle -----	1,768.89
21.--Stephen H. Halpin -----	548.49

THE BOARD FINDS:

1.--*Mrs. Elizabeth Nagel*

Mrs. Elizabeth Nagel, 226 Sarah Street, Kaukauna, Wisconsin, claims \$5.50 for an uncashed check for income tax refund dated June 18, 1965. The Board concludes the claim should be paid on equitable principles.

2.--*James E. Kirchstein*

James E. Kirchstein, 107 Water Street, Sauk City, Wisconsin, claims \$543.63 for travel expenses incurred between November 12, 1971 and December 3, 1971, while employed by the State of Wisconsin to screen federal excess property in several western states. The Board finds that a portion of these expenses are not properly attributable to the claimant's employment with the state, and finds that the expenses properly payable by the state are only \$271.82, which amount should be paid on equitable principles.

3.--*General Telephone Company of Wisconsin*

General Telephone Company of Wisconsin, 18 S. Thornton Avenue, Madison, Wisconsin, claims \$42.43 for four hours of labor involved in repairing a buried cable on County Trunk Highway "NN" North of Osseo at the I-94 overpass, Town of Summer, Trempealeau County, which was damaged on August 22, 1972, by an auger truck used by the Department of Transportation. The Board concludes the claim should be paid on equitable principles.

4.--*Paul Buchholtz*

Paul Buchholtz, 1926 Wyoming Avenue, Sun Prairie, Wisconsin, claims \$93.00 for tar damage to his 1972 Ford and 1972 Chevrolet in February, March and April of 1973 on Route #19 between I90-94 and Hy. 151 in Sun Prairie. The Board concludes the claim should be paid on equitable principles.

5.--*Harry K. Hopkins*

Harry K. Hopkins, P.O. Box 154, Waukesha, Wisconsin, claims \$60.00 for damages to his weather coat caused by a broken seat spring in a state-owned vehicle on April 3, 1973, near Richfield, Wisconsin. The Board concludes the claim should be paid in full on equitable principles after the claimant has supplied the Board with evidence that his damaged weather coat has been donated to an eleemosynary institution.

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6.--*Pamela Gehrke*

Pamela Gehrke, Route 1, Sun Prairie, Wisconsin, claims \$48.00 for tar damage to her 1973 Chevrolet during the fall and winter of 1972-1973 on Highway 19 east of I-94. The Board concludes the claim should be paid on equitable principles.

7.--*Rodney Gehrke*

Rodney Gehrke, Route 1, Sun Prairie, Wisconsin, claims \$25.50 for tar damage to his car during the fall and winter of 1972-1973 on Highway 19 East of I-94. The Board concludes the claim should be paid on equitable principles.

8.--*Dorothy M. Lange*

Dorothy M. Lange, 104 N. Stevenson, DeForest, Wisconsin, claims \$45.00 for tar damage to her car during January-February, 1973, on Highway 19 between Sun Prairie and Token Creek. The Board concludes the claim should be paid on equitable principles.

9.--*William J. Snyder*

William J. Snyder, 951 Beech Court, Sun Prairie, Wisconsin, claims \$49.83 for tar damage to his 1968 Ford LTD and 1968 Ford Station Wagon in winter and Spring of 1973 on Highway 19 between Sun Prairie and county trunk C. The Board concludes the claim should be paid on equitable principles.

10.--*Harold Lange*

Harold Lange, 364 Hoover Street, Sun Prairie, Wisconsin, claims \$90.00 for tar damage to his Ford and Dodge cars during the fall and winter of 1972-1973 on Highway 19 between Sun Prairie and DeForest. The Board concludes the claim should be paid on equitable principles.

11.--*Wisconsin Gas Co.*

The Board was advised that this claim for \$363.63 was withdrawn by the claimant.

12.--*Daniel Arthur Friend*

Daniel Arthur Friend, 4934 W. Forest Home Avenue, Milwaukee, Wisconsin, claims damages of \$30.95 for articles lost in a field office fire on March 30, 1973, at the State Construction Field Office, 120 N. Harbor Drive, Milwaukee, Wisconsin. The Board finds the value of the winter coat and gloves lost was only \$20.00, and concludes the claim in the reduced amount of \$20.00 should be paid on equitable principles.

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13.--*Ronald P. Kapitanski*

Ronald P. Kapitanski, 3420 South 20th Street, Milwaukee, Wisconsin, claims damages of \$33.50 for articles lost in the same fire referred to in item no. 12. The Board finds the value of the jacket, gloves, hat, and thermos was only \$20.00 and concludes the claim in the reduced amount of \$20.00 should be paid on equitable principles.

14.--*John B. McGovern*

John B. McGovern, 4550 N. 48th Street, Milwaukee, Wisconsin, claims damages of \$12.00 for boots lost in the same fire referred to in item 12. The Board finds the value of the boots was only \$10.00, and concludes the claim in the reduced amount should be paid on equitable principles.

15.--*Richard J. Rutzen*

Richard J. Rutzen, 5224 Raven Drive, Greendale, Wisconsin, claims \$196.00 for numerous items lost in the same fire referred to in item 12. Claimant has recovered \$150.00 from his insurer for this property, and the Board finds the value of the destroyed property not reimbursed by insurance was only \$26.00, and concludes that the claim in the reduced amount of \$26.00 should be paid on equitable principles.

16.--*Robert A. Serak*

Robert A. Serak, 1067 Glenview Avenue, Wauwatosa, Wisconsin, claims \$131.75 for numerous articles lost in the same fire referred to in item 12. The claimant has recovered \$41.00 from his insurer for this property, and the Board finds the value of the destroyed property not reimbursed by insurance was only \$74.85, and concludes payment in the reduced amount of \$74.85 should be paid on equitable principles.

17.--*Susan E. McKeown*

Susan E. McKeown, 16945 Willow Ridge Lane, Brookfield, Wisconsin, claims damages of \$9.00 for being "short changed" on February 28, 1973, by a state employe at the Gasthaus Cafeteria at the U.W.M. Union in Milwaukee. When the claimant realized she had been "short changed" after she had sat down to eat, she returned to the cashier only to discover a new clerk on duty. Claimant continued to take every reasonable step in pursuit of her claim. A check of the cash register tapes does not conclusively establish the veracity of her claim, one way or the other. The Board concludes the claim should be paid on equitable principles.

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18.--*Richard E. Slocum*

Richard E. Slocum, River Falls, Wisconsin, claims damages of \$101.00 for the loss of a shirt, slacks, and sport coat scorched at the Hagestad Student Center in River Falls on January 6, 1973. Claimant was director of the student center and his damages occurred because of his attempts to determine the cause of smoke coming from the incinerator. The Board concludes the claim should be paid in full on equitable principles.

19.--*Harry Thom*

Harry Thom, Cadott, Wisconsin, claims damages of 478.00 caused by a hay rack which ran into his parked car on June 2, 1973, at parking lot 9 at Northern Wisconsin Colony and Training School, Chippewa Falls, Wisconsin. The accident was reported at 4:25 p.m. on June 2, 1973, according to the records of the security officer, and supports the claimant's allegations. The Board concludes the claim should be paid on equitable principles.

20.--*Esther E. Pringle*

Esther E. Pringle, 914 Harding Avenue, Waukesha, Wisconsin, claims \$1,768.89 for pain and suffering and medical expenses caused by her slipping on the floor at the reception area of the Lincoln Boys School in Irma, Wisconsin, on November 6, 1972. The claimant has received \$156.14 from her insurer, and the Board concludes the balance of the claim for medical expenses in the amount of \$268.89 should be paid on equitable principles. The Board further concludes that the claim of \$1,500.00 for pain and suffering should not be assumed and paid by the state.

21.--*Stephan H. Halpin*

Stephan H. Halpin, Ridgeland, Wisconsin, claims damages of \$548.49 caused when Jerry Semanko took the claimant's pick-up truck on April 7, 1973. Jerry Semanko was a farm vocational placement at the claimant's farm, and a ward of the state. Jerry burned out the engine of the truck by running it excessively in low gear. The claimant had left the keys in the truck's ignition. The Board finds that Jerry was not on a "runaway" status when he caused the damage to claimant's truck, but concludes the claimant was negligent to some degree, and accordingly, concludes the claimant should be paid the reduced amount of \$274.25 on equitable principles.

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THE BOARD CONCLUDES:

The claims of the following claimants in the following amounts is justified under sec. 16.007 (6) Stats.:

1.--Mrs. Elizabeth Nagel-----	\$ 5.50
2.--James E. Kirchstein-----	271.82
3.--General Telephone Co.-----	42.43
4.--Paul Buchholtz-----	93.00
5.--Harry K. Hopkins-----	60.00
6.--Pamela Gehrke-----	48.00
7.--Rodney Gehrke-----	25.50
8.--Dorothy M. Lange-----	45.00
9.--Wm. J. Snyder-----	49.83
10.--Harold Lange-----	90.00
11.--Daniel Arthur Friend-----	20.00
12.--Ronald P. Kapitanski-----	20.00
13.--John B. McGovern-----	10.00
14.--Richard J. Rutzen-----	26.00
15.--Robert A. Serak-----	74.85
16.--Susan E. McKeown-----	9.00
17.--Richard E. Slocum-----	101.00
18.--Harry Thom-----	78.00
19.--Esther E. Pringle-----	268.89
20.--Stephan H. Halpin-----	274.25

Dated at Madison, Wisconsin, this 29th day of November, 1973.

WALTER G. HOLLANDER
Chairman, Senate Finance Committee

RAYMOND J. TOBIASZ
Chairman, Assembly Finance Committee

J. SENSENBRENNER
Representative of Governor

DONALD STERLINSKE
Representative of Secretary of Administration

ALLAN P. HUBBARD
Representative of Attorney General

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EXECUTIVE COMMUNICATIONS

State of Wisconsin
Office of the Governor
Madison, Wisconsin

January 4, 1974.

To the Honorable, the Senate:

Pursuant to the provisions of the statutes governing, I have nominated and with the advise and consent of the senate do appoint David W. Adamany, of Madison, as Secretary of the Wisconsin State Department of Revenue, to succeed Edward Wiegner, to serve at the pleasure of the Governor.

Sincerely,
PATRICK J. LUCEY
Governor

Read and referred to the committee on Industry, Labor, Taxation and Banking.

State of Wisconsin
Office of the Governor
Madison, Wisconsin

January 4, 1974.

To the Honorable, the Senate:

Pursuant to the provisions of the statutes governing, I have nominated and with the advise and consent of the senate do appoint Dr. Allen Denio, of Eau Claire, as a member of the Basic Sciences Examining Board, to succeed Dr. B. H. Kettelkamp, to serve for the term ending July 1, 1979.

Sincerely,
PATRICK J. LUCEY
Governor

Read and referred to committee on Health, Education, and Welfare.

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**State of Wisconsin
Office of the Governor
Madison, Wisconsin**

January 4, 1974.

To the Honorable, the Senate:

Pursuant to the provisions of the statutes governing, I have nominated and with the advise and consent of the senate do appoint Father Philip Heslin of Superior, as a member of the Nursing Home Administrator Examining Board, to succeed Donald Idzik, to serve for the term ending July 1, 1976.

**Sincerely,
PATRICK J. LUCEY
Governor**

Read and referred to committee on Health, Education and Welfare.

**State of Wisconsin
Office of the Governor
Madison, Wisconsin**

January 4, 1974.

To the Honorable, the Senate:

Pursuant to the provisions of the statutes governing, I have nominated and with the advise and consent of the senate do appoint Joseph Kapusta of Antigo, as a member of the Snowmobile Recreational Council, to succeed Paul Lukens, to serve for the term ending May 1, 1976.

**Sincerely,
PATRICK J. LUCEY
Governor**

Read and referred to committee on Natural Resources.

**State of Wisconsin
Office of the Governor
Madison, Wisconsin**

January 4, 1974.

To the Honorable, the Senate:

Pursuant to the provisions of the statutes governing, I have nominated and with the advise and consent of the senate do appoint

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Norman Knoll of Argonne, as a member of the Snowmobile Recreational Council, to succeed himself, to serve for a term ending May 1, 1976.

**Sincerely,
PATRICK J. LUCEY
Governor**

Read and referred to committee on Natural Resources.

**State of Wisconsin
Office of the Governor
Madison, Wisconsin**

January 4, 1974.

To the Honorable, the Senate:

Pursuant to the provisions of the statutes governing, I have nominated and with the advise and consent of the senate do appoint Kay McIlree of Oshkosh, as a member of the Snowmobile Recreational Council, to succeed herself, to serve for a term ending May 1, 1976.

**Sincerely,
PATRICK J. LUCEY
Governor**

Read and referred to committee on Natural Resources.

**State of Wisconsin
Office of the Governor
Madison, Wisconsin**

January 4, 1974.

To the Honorable, the Senate:

Pursuant to the provisions of the statutes governing, I have nominated and with the advise and consent of the senate do appoint George MacKenzie, of Oxford, as a member of the Nursing Home Administrator Examining Board, to succeed himself, to serve for a term ending July 1, 1976.

**Sincerely,
PATRICK J. LUCEY
Governor**

Read and referred to committee on Health, Education and Welfare.

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**State of Wisconsin
Office of the Governor
Madison, Wisconsin**

January 4, 1974.

To the Honorable, the Senate:

Pursuant to the provisions of the statutes governing, I have nominated and with the advise and consent of the senate do appoint Robert Matteson of Cable, as a member of the Snowmobile Recreational Council, to succeed Frank Hirsch, to serve for the remainder of the term ending May 1, 1974, and for the succeeding term ending May 1, 1977.

**Sincerely,
PATRICK J. LUCEY
Governor**

Read and referred to committee on Natural Resources.

**State of Wisconsin
Office of the Governor
Madison, Wisconsin**

January 4, 1974.

To the Honorable, the Senate:

Pursuant to the provisions of the statutes governing, I have nominated and with the advise and consent of the senate do appoint Ernie Meress of Marshfield, as a member of the Snowmobile Recreational Council, to succeed himself, to serve for the term ending May 1, 1976.

**Sincerely,
PATRICK J. LUCEY
Governor**

Read and referred to committee on Natural Resources.

**State of Wisconsin
Office of the Governor
Madison, Wisconsin**

January 4, 1974.

To the Honorable, the Senate:

Pursuant to the provisions of the statutes governing, I have nominated and with the advise and consent of the senate do appoint

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Robert Steffes of Two Rivers, as a member of the Snowmobile Recreational Council, to succeed Jack Armstrong, to serve for the term ending May 1, 1976.

Sincerely,
PATRICK J. LUCEY
Governor

Read and referred to committee on Natural Resources.

State of Wisconsin
Office of the Governor
Madison, Wisconsin

January 4, 1974.

To the Honorable, the Senate:

Pursuant to the provisions of the statutes governing, I have nominated and with the advise and consent of the senate do appoint Otis Whitcomb of Milwaukee, as a member of the Hearing Aid Fitters and Dealers Examining Board, to succeed Gerald Wood, to serve for the remainder of the unexpired term ending July 1, 1975.

Sincerely,
PATRICK J. LUCEY
Governor

Read and referred to committee on Health, Education and Welfare.

AMENDMENTS OFFERED

Senate substitute amendment 1 to Senate Bill 765 by Senator Frank.

Senate amendment 1 to Senate Bill 824 by Senator Parys.