

No. 23, S.]

[Published April 21, 1891.]

CHAPTER 261.

AN ACT directing the state treasurer to credit certain moneys to the Chicago, St. Paul, Minneapolis & Omaha Railway Co., for excess of taxes heretofore paid.

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

WHEREAS, By chapter 22 of the general laws of this state for the year 1879, entitled, "An act to facilitate the execution of the trusts assumed by the state of Wisconsin by her acceptance of the grants of land made by acts of congress, approved respectively June 3, 1856, and May 5, 1864, to aid in the construction of certain railroads in said state," lands theretofore patented by said state to the North Wisconsin Railway company, not theretofore sold or contracted to be sold by it and all lands that might thereafter be patented by said state to said company, were declared to be exempt, and should remain exempt from taxation of all kinds, general and local, and from assessments of every nature, for the period of ten years; and

Recital of facts.

WHEREAS, It was further provided by said chapter, that said North Wisconsin Railway company should each year during the continuance of the exemption provided as aforesaid, pay into the said treasury, at the times fixed by the statutes for the payment by railway companies of their license fees, a sum equal to five per centum of its gross earnings for the preceding year, which should be in lieu of all other license exacted from said company; and

WHEREAS, The Chicago, St. Paul, Minneapolis and Omaha railway company, the successors of said North Wisconsin Railway company, did pay into the state treasury in the year 1889, at the times in said chapter provided, five per centum of its gross earnings for the year 1888, being the sum of forty-seven thousand two hundred and seven dollars and nine cents; and

WHEREAS, The supreme court of this state, in

a suit of the State of Wisconsin *ex rel.* Bell against Henry B. Harshaw, state treasurer, and Ernst G. Timme, secretary of state, did on the 18th day of March, A. D. 1890, decide that the period of exemption created by said chapter 22, of the laws of 1879, expired on the twenty-first day of February, 1889, and that the said company was not required to pay said five per centum of its gross earnings into said state treasury for said year; and

WHEREAS, The said company was required by law to pay into said treasury for license to operate, four per cent. of its gross earnings for said year:

State treasurer authorized to credit C., St. P., M. & O. Ry. with a certain sum of money.

SECTION 1. Now, be it enacted, that the state treasurer is hereby authorized and directed to deduct from the license fee to be paid said treasurer, on or before the tenth day of August, A. D. 1891, by said Chicago, St. Paul, Minneapolis & Omaha Railway company, the sum of nine thousand four hundred and forty-one dollars and forty-one cents, being the one per cent. of gross earnings so paid in excess of the license fee due from said company for the said year 1889.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.
Approved April 16, 1891.

No. 15, S.]

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CHAPTER 262.

AN ACT to provide for the purchase of certain digests of Wisconsin reports.

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

Secretary of state to purchase 200 copies of Simmons' New Digest of Wisconsin Reports.

SECTION 1. The secretary of state is hereby authorized and directed to purchase, on behalf of the state, from James Simmons, Esq., of Walworth county, two hundred copies of Volume II of said Simmons' "New Digest of Wisconsin