

No. 127, S.]

[Published April 19, 1893.]

CHAPTER 180.

AN ACT relating to leaf tobacco, and providing that the same shall be listed by the assessor of the town, city or village where the same is located on May first of the year in which the assessment is made.

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

**Leaf tobacco,
where
assessed.**

SECTION 1. Leaf tobacco, whether in the hands of the grower or dealer, is hereby declared to be taxable, and shall be listed and valued by the assessor of the town, city or village where the same is located on May first of the year in which the assessment is to be made, and no tobacco located in any town, city or village in this state on May first shall be considered in transit, unless it has actually started on its journey, or has been delivered and consigned to a common carrier for shipment.

Penalty.

SECTION 2. Any assessor who shall knowingly fail to list and value according to law, any and all leaf tobacco located in his town, city or village on May first of the year of making his assessment, shall be punished as provided in section 4550, of the Revised Statutes of this State.

SECTION 3. This act shall take effect and be in force from and after its passage and publication.

Approved April 14, 1893.