

No. 161, S.]

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CHAPTER 223.

AN ACT to provide for the payment of license by street railway and electric companies within the state of Wisconsin.

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

Railway and electric companies to pay a license fee.

SECTION 1. Every person, company or corporation within this state, engaged in the operation, management and maintenance of a street railway operated by mechanical power only, or any person, company or corporation manufacturing or furnishing electric light or power, shall pay, as hereinafter provided, an annual license fee.

Statement of gross receipts to be filed with city or village treasurer.

SECTION 2. It shall be the duty of the secretary of every company or corporation referred to in section one, of this act, and of every person operating any such electric street railway or lighting or power company, to file on the first Monday of December of each year, with the treasurer of the city or village from and through which its franchise is derived, a true and correct statement of the gross receipts of said railway company, or said electric lighting or power company, derived or accruing from the maintaining or operating of such street railway and electric lighting or power company, during the preceding twelve months. Such statement shall be duly verified by one of the general officers of such company, and if any such officer makes any false material statement therein, he shall be subject to the penalties provided by law for perjury.

A percentage of the gross receipts to be paid.

SECTION 3. On or before the fifteenth day of December, 1897, and on each succeeding fifteenth day of December, every such person and street railway and lighting or power company,

shall pay to the treasurer of such city, village or other municipality, a sum of money equal to the percentage of its gross receipts, as is provided in this act, and which sum when so paid, shall constitute a portion of the funds of such city, village or municipality as hereinafter provided.

SECTION 4. If any such person, company or corporation, doing business within this state shall wilfully neglect or refuse for a period of ten days after the first Monday of December in each year, so to file a verified statement as hereinbefore provided and required, each and every of the general officers of such company or corporation, and every person operating any such street railway and lighting or power company not incorporated, so in default, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not exceeding one thousand dollars, or by imprisonment in the county jail not exceeding six months, or both such fine and imprisonment, in the discretion of the court.

Penalty for neglect of duty.

SECTION 5. In case any person, company or corporation, doing business within this state as hereinbefore provided, shall neglect to pay such license fee for the period of ten days next succeeding the fifteenth day of December in any year, the city, village or other municipality to which such license fee is due under the provisions of this act, shall have the right of action against every such person, company or corporation.

City or village shall have right of action for neglect of duty.

SECTION 6. Such license fee shall be based upon the gross receipts of such person, company or corporation, derived from any and all sources, and shall be in lieu of all taxes and other license fee, and all personal property, franchises and real estate owned and actually and necessarily used by such person, company or corporation in the operation of its business, shall be exempt from all taxation, and other license fees.

License fee to be based on the gross receipts.

SECTION 7. All of the electric street railways, and electric lighting or power companies re-

Rates of
licenses;
classes, &c.

ferred to in section one, of this act, whose gross cash receipts shall equal or exceed eight hundred thousand dollars per annum, are hereby designated of the first class, and the license fee mentioned in this act shall be calculated upon the actual gross cash receipts of such person, company or corporation aforesaid, as follows: Three per cent. on the first eight hundred thousand dollars of such receipts, and four per cent. upon all amounts over eight hundred thousand dollars of such receipts. All of the electric street railways and electric lighting or power companies referred to in section one, of this act, whose gross cash receipts per annum shall be less than eight hundred thousand dollars per annum, are hereby designated of the second class, and the license fee therefor mentioned in this act, shall be calculated upon the actual gross cash receipts of such person, company or corporation aforesaid, as follows: One and one-half per cent. on the first two hundred and fifty thousand dollars of such receipts, and two and one-half per cent. on all amounts over two hundred and fifty thousand dollars of such receipts.

In case of two
or more mu-
nicipalities a
proportionate
share to each.

SECTION 8. In case any person, company or corporation affected by this act, shall operate a line of railway in two or more municipalities, in such case it shall pay to each of said municipalities a proportionate share of the taxes mentioned herein, arising from the gross receipts of said railway system, based upon the number of miles of track operated by said railway company within each such municipality; provided, that when any person, company or corporation, operates and maintains a street railway within the limits of any city, and its line of track extends outside the limits of said city to towns and villages in the neighborhood, the division of such tax or license fee between said several municipalities, shall be made upon a mileage basis as aforesaid, but in such division such city, where such principal portion of the railway is maintained, shall receive three portions of such tax for every mile within its boundaries, to one

portion in the neighboring towns and villages, as aforesaid.

SECTION 9. The treasurer of each such municipality shall pay on or before March first in each year, to the treasurer of the county in which such municipality is located, nine per cent. of the license fee so collected, as a just and proper proportion of the amount thereof, to be applied as state and county tax, and the county treasurer shall pay, on or before April first in each year, to the state treasurer, two-thirds of the amount so received by him as a just and proper proportion of such license fee, to be applied as state tax, and to be in lieu thereof; and where there is more than one taxing district or ward in any such municipality, the comptroller of such municipality, shall, on or before December thirtieth in each year, apportion the ninety-one per cent. of such license fee so collected and paid to such municipality, among the taxing districts or wards thereof, through which the line of railway shall pass, according to the number of feet of railway track laid in each such ward or taxing district, and when so apportioned the same shall belong to and be a part of the respective ward funds, and shall be used for ward fund purposes only.

Payment of fees so collected — how disposed of.

SECTION 10. Chapter 363, of the laws of 1895, and all acts and parts of acts in conflict with the provisions of this act, are hereby repealed; but nothing contained in this act shall be construed to conflict with or in anywise affect the validity or force of the provisions of chapter 125, of the laws of Wisconsin of the year A. D. 1897.

Repealing section.

SECTION 11. This act shall take effect and be in force from and after its passage and publication.

Approved April 14, 1897.