

No. 345, A.]

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CHAPTER 340.

AN ACT authorizing the appointment of a tax commission; prescribing the duties of such commission.

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

SECTION 1. The governor of the state of Wisconsin is hereby authorized, directed and empowered to appoint a tax commission of three persons who shall be citizens of said state, and at least one of whom shall be a practicing lawyer in good standing. The members of said commission shall hold their office until the thirty-first day of December, 1898, or until others are appointed in their places, and shall receive no compensation for their services from the state.

Tax commission to be appointed by the governor.

SECTION 2. Said commissioners shall be appointed on or before June 1, 1897, and shall hold their first meeting in the office of the secretary of state of the state of Wisconsin, on the tenth day of June, 1897, at which time and place they shall elect one of their number chairman and one secretary of said commission.

First meeting to be held June 1.

SECTION 3. The duties of such commission shall be as follows:

Duties of the commission; compilation of the law.

1. They shall make a careful and complete compilation of all laws bearing upon the subject of taxation now in force in the state of Wisconsin, and of the decisions of the supreme court of said state relating to said laws.

2. They shall procure, classify and arrange in convenient tabular form, full and pertinent statistics showing as far as practicable the amount raised for taxation in each taxing district in the state, and the rates adopted, the proportion between true and assessed valuations.

Amount raised in each taxing district.

and such other information in reference to the practicable operation of the present system of taxation in this state as they may deem important and essential.

Investigate all complaints.

3. They shall thoroughly investigate all complaints which may be made to them of illegal, unjust or excessive taxation and shall endeavor to ascertain to what extent and in what manner, if at all, the present system is defective, unequal and oppressive.

To avail themselves of experience of other states.

4. They shall avail themselves of all information afforded by the reports of the tax commissions of other states, and shall inquire into the systems of state, county and municipal taxation in force in other states, especially those in which new methods of taxation have been introduced, with a view to ascertaining what changes if any, in the tax laws of this state are expedient and desirable.

To make recommendations.

5. They shall make such recommendation as to the revision of the tax laws of Wisconsin, or as to the enactment of new laws, as they may deem necessary, in order to simplify, condense and improve the present system and equalize the burden of taxation upon all classes of property.

To make a report.

6. They shall embody the results of their investigation in a report which shall be as plain, concise and comprehensible as possible. Such report shall be prepared in proper form for publication, with a full index, and shall be transmitted to the secretary of state not later than first day of October, 1898.

Report to be printed.

SECTION 4. The secretary of state, prior to the first day of January, 1899, shall cause to be printed not less than one thousand nor more than five thousand of such reports, as he may deem expedient, for distribution to such persons as are now authorized by law to receive copies of the revised statutes, including the members and officials of the legislature of 1899. Each member of such commission shall be entitled to receive twenty copies of said report, and such copies as are not distributed may be sold under

the discretion of the secretary of state at a price to be fixed by him.

SECTION 5. The governor and secretary of state of the state Wisconsin, shall be ex-officio members of said commission, and the secretary of state shall furnish said commission with such aid and assistance in securing statistics and information as he can, conveniently, without undue interference with his other duties.

Governor and secretary of state to be ex-officio members.

SECTION 6. In case of a vacancy in said commission occurring by death, removal, resignation or otherwise, the same may be filled by appointment by the governor of the state.

Filling vacancies.

SECTION 7. The said commission shall meet in the office of the secretary of state in Madison at least once every three months, and the secretary of said commission shall, from time to time, and whenever requested by the governor to do so, make and submit to the governor and secretary of state a brief report of the work accomplished by the commission up to that time; and the governor shall have power in his discretion and for reasonable cause shown, to remove any member of said commission and to appoint another person in his place.

Shall meet every three months.

SECTION 8. This act shall take effect and be in force from and after its passage and publication.

Approved April 24, 1897.