

No. 370, S.]

[Published June 17, 1927.]

CHAPTER 244.

AN ACT to repeal subsection (13) of section 76.40 and subsections (1) and (2) of section 76.42, and to amend subsection (14) of section 76.40, the introductory paragraph and subsection (3) of section 76.42 and subsection (2) of section 76.45 of the statutes, relating to the taxation of sleeping-car companies, express companies, freight-line companies and equipment companies.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Subsection (13) of section 76.40 and subsections (1) and (2) of section 76.42 of the statutes are repealed.

SECTION 2. Subsection (14) of section 76.40, the introductory paragraph and subsection (3) of section 76.42 and subsection (2) of section 76.45 of the statutes are amended to read: (76.40)

* * * (13) The total car mileage and the car mileage within this state, *the total car mileage earnings and rental earnings, and the car mileage earnings and rental earnings within this state*, and such other facts or information as such company or the tax commission may deem material upon the question of the taxable value of its property within this state. Said commission shall furnish forms to said companies upon which to make such reports.

(76.42) (Introductory paragraph) The tax commission shall carefully consider all reports made pursuant to section 76.40 and all other facts and evidence collected or available, and after hearing the testimony and arguments which each company defined in section 76.39 may offer, shall proceed to determine the true *cash value* * * * of the entire property of each such company in this state, *and* * * * shall thereupon assess such value, and shall levy a tax thereon for the use of the state at the average rate of taxation, state and local consolidated, of this state, certifying such assessment and levy to the state treasurer, who shall thereupon, by registered letter, notify the officer attesting the report of such company, the amount of the assessment, the rate of levy and the amount of the tax; and such company shall have thirty days after the mailing of such notice within which to pay said tax to the state treasurer. And such tax when paid shall be in lieu of all other taxes and licenses of every nature against such company. *The assessment and taxation of the property of any*

company in the name of the owner, lessee or operating company shall be deemed and held an assessment and taxation of all the title and interest of every kind or nature in such property.

(76.45) (2) In case of companies doing business partly within and partly without this state the commission shall assess such portion of the entire property as is properly and legally apportionable to this state, taking into consideration * * * such * * * information, facts and circumstances as will aid the commission to make a substantially just and correct determination of the valuation of so much of said property as is subject to taxation in this state. * * *

SECTION 3. This act shall take effect upon passage and publication.

Approved June 16, 1927.

No. 48, A.]

[Published June 17, 1927.

CHAPTER 245.

AN ACT to amend subsection (1) of section 29.09 of the statutes, relating to hunting licenses.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Subsection (1) of section 29.09 of the statutes is amended to read: (29.09) (1) Except as expressly provided, no person shall hunt with a gun any wild animal, or trap or fish any game or game fish unless a license therefor has been duly issued to him which shall be carried on his person at the time and shall be exhibited to the state conservation commission or its deputies on demand. Such licenses shall be issued only to natural persons, and not more than one of the same series to the same person in any year. No licensee shall transfer his license or deer tag to or permit the use thereof by any other person, nor shall any person while hunting, trapping or fishing use or carry any license, or guide's badge, issued to another. No hunting license shall be issued to any person who is less than fifteen years of age; nor *any hunting, trapping or guide's license* to any person who is not a citizen of the United States. Indians hunting, fishing or trap-