

No. 165, S.]

[Published July 22, 1927.

CHAPTER 412.

AN ACT to create section 78.095 of the statutes, relating to refunds of motor vehicle fuel in certain cases and providing a penalty.

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

SECTION 1. A new section is added to the statutes to read: 78.095 (1) Any dealer who has paid the tax provided in this chapter on any motor vehicle fuel sold by him may file a claim for a refund on any such fuel as is sold under the following circumstances:

(a) It must be sold in a city, town or village any portion of whose territory abuts on the boundary line of an adjoining state.

(b) Such adjoining state must be one which imposes no motor vehicle fuel tax or imposes one having a lower rate than is provided in this state.

(c) Such sales must have been made in competition with sales in such adjoining state, because of the location of place of sale in this state.

(2) The claim for refund must be verified, must set forth in detail all the circumstances of such sales showing that they were made under conditions set forth in subsection (1) and must be made at the time of the filing of the statement required by section 78.04.

(3) The state treasurer shall require proofs of such claim of such kind and nature and in such form as he shall prescribe.

(4) If the state treasurer finds that any sales were made under the circumstances set forth in subsection (1) and also that the payment of the tax would result in substantial financial loss to the dealer he shall order a refund of such tax on such sales to an amount equal to the difference between the tax provided in this chapter and the tax provided by the law of such adjoining state.

(5) Any dealer who shall fraudulently and knowingly make a false statement in order to obtain a refund under this section to which he is not entitled shall upon conviction be punished by a fine of not less than one hundred nor more than one thousand

dollars or by imprisonment in the county jail for not to exceed six months, or by both such fine and imprisonment.

SECTION 2. This act shall take effect upon passage and publication.

Approved July 20, 1927.

No. 509, S.]

[Published July 22, 1927.

CHAPTER 413.

AN ACT to appropriate eighty-five dollars from the general fund to George Scherer as compensation for the loss of a cow whose death occurred through negligence of an assistant state veterinarian.

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

SECTION 1. There is appropriated from the general fund to George Scherer eighty-five dollars, being compensation in full, for the loss of a cow which occurred by reason of the negligence of an assistant state veterinarian when testing for bovine tuberculosis.

SECTION 2. This act shall take effect upon passage and publication.

Approved July 20, 1927.

No. 538, S.]

[Published July 22, 1927.

CHAPTER 414.

AN ACT to amend section 346.04 of the statutes, relating to perjury in certain cases and proceedings thereon.

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

SECTION 1. Section 346.04 of the statutes is amended to read: 346.04 Whenever it shall appear to any court of record that any witness or party who has been legally sworn or affirmed and examined, or has made an affidavit in any proceeding in a court of justice, has testified in such a manner as to induce a rea-