

board to exercise all powers relating to villages and conferred on village boards.

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

Approved June 27, 1931.

No. 437, A.]

[Published July 1, 1931.

### CHAPTER 401.

AN ACT to repeal and recreate section 78.06 of the statutes, relating to the motor vehicle fuel tax.

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

SECTION 1. Section 78.06 of the statutes is repealed.

SECTION 2. A new section is added to the statutes to be numbered and to read: 78.06 (1) The license tax upon motor vehicle fuel sold or used in any calendar month shall be paid at the same time the statement required by section 78.04 is rendered to the state treasurer, who shall receipt the dealer therefor.

(2) In case any tax imposed herein is not paid when due, a penalty of ten per cent thereof shall immediately accrue. If such tax remains delinquent and unpaid for a period of one month from the date when due, then in that event the state treasurer shall add an additional penalty of two per cent for each month or fraction of a month that such tax remains delinquent and unpaid. The amount so added shall be collected and paid at the same time and in the same manner as such delinquent tax. If said tax remains due and unpaid on the first day of the month following the month in which it should have been paid, the license of the dealer failing to pay the tax due, is automatically revoked, and such license shall not be renewed until all the tax, penalty, costs and interest have been paid. The attorney-general shall strictly enforce the provisions of this section.

(3) Every dealer paying such tax or being liable for the payment thereof shall be entitled to charge and collect an amount per gallon equal to the tax imposed by section 78.01 on such motor vehicle fuel sold by him, as part of the selling price thereof, and in the case of compounds or when the tax shall have been paid on motor vehicle fuel or the ingredients entering into such motor vehicle fuel, under the provisions of this chapter or any other stat-

ute of this state, credit shall be allowed for such sum previously paid in computing the tax thereon, so that such motor vehicle fuel shall not be taxed twice.

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

Approved June 27, 1931.

No. 853, A.]

[Published July 1, 1931.

### CHAPTER 402.

AN ACT to amend section 61.30 and paragraph (a) of subsection (4) of section 62.24 of the statutes, relating to justices of the peace and police courts.

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

SECTION 1. Section 61.30 and paragraph (a) of subsection (4) of section 62.24 are amended to read: 61.30 The justice of the peace shall within ten days after his election, take and file the official oath and execute and file an official bond. He shall hold his office for two years from the time of his election and until his successor is elected and qualified. He shall have concurrent jurisdiction and powers throughout the county with other justices of the peace. *If elected in a village situated in two counties he shall have jurisdiction throughout the whole of such village.* He shall hold the police court and shall have exclusive jurisdiction of all cases arising under the ordinances and by-laws of such village.

(62.24) (4) (a) The council may by ordinance abolish the police court *at the end of any term for which the police justice shall have been elected*, and thereupon the jurisdiction of said court shall be exercised by any municipal court located in the city, if any, otherwise by the justices of the peace of the city.

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

Approved June 27, 1931.