

(c) No pheasant of the species licensed shall be removed from the said licensed premises until there shall have been securely attached to each bird a metallic seal, the type and design of which shall be designated by the commission, and such seal shall remain attached to said birds until they are finally prepared for consumption. Such seal shall be supplied by the commission at a cost of five cents each.

(5) Only dead birds which have been killed by shooting shall be removed from premises licensed under this section, and it shall be unlawful to sell or attempt to sell or to buy or attempt to buy any such birds.

(6) (a) The conservation commission is authorized to make such rules and regulations as shall be necessary to carry out the intents and purposes of this section.

(b) Any person violating any of the above provisions shall be guilty of a misdemeanor and on conviction thereof shall be punished by a fine of not less than one hundred dollars nor more than three hundred dollars for each offense or by imprisonment in the county jail for a period not exceeding thirty days, or by both such fine and imprisonment in the discretion of the court.

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

Approved July 3, 1931.

No. 676, A.]

[Published July 10, 1931.

CHAPTER 483.

AN ACT to repeal subsections (8) and (9) of section 76.02, sections 76.05, 76.06, and 76.10, subsection (2) of section 76.28, and sections 76.39 to 76.46; to renumber subsection (5a) of section 76.02, section 76.04, subsection (4) of section 76.08, subsection (2) of section 76.16, and subsection (1a) of section 76.28; to renumber and amend subsections (5), (6), and (7) of section 76.02, sections 76.03 and 76.07, subsections (1) to (3) of section 76.08, sections 76.09, and 76.11 to 76.15, and subsection (1) of section 76.16; to amend paragraph (d) of subsection (1) of section 71.05, sections 76.01, 76.21, and 76.27, subsection (1) of section 76.28, and subsection (1) of section 76.29; to create subsections (5), (6), and (11) of section 76.02,

sections 76.03, 76.04, 76.08, and 76.09, subsection (2) of section 76.10, subsections (2) and (4) of section 76.28, and sections 76.39 to 76.46 of the statutes, relating to the taxation of freight line companies and other public utilities.

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

SECTION 1. Subsections (8), and (9) of section 76.02, sections 76.05, 76.06, and 76.10, subsection (2) of section 76.28, and sections 76.39 to 76.46 of the statutes are repealed.

SECTION 2. Subsection (5a) is renumbered to be subsection (7) of section 76.02, section 76.04 is renumbered to be section 76.14, subsection (4) of section 76.08 is renumbered to be section 76.16, subsection (2) of section 76.16 is renumbered to be subsection (2) of section 76.15, and subsection (1a) is renumbered to be subsection (3) of section 76.28 of the statutes.

SECTION 3. Subsections (5), (6), and (7) of section 76.02, sections 76.03 and 76.07, subsections (1) to (3) of section 76.08, sections 76.09, and 76.11 to 76.15, and subsection (1) of section 76.16 of the statutes are renumbered and amended to read: (76.02) * * * (8) Any person, association, company or corporation engaged in this state in any of the businesses enumerated in paragraphs (a) to (e) of this subsection, *including corporations described in subsection (12) of section 66.06*, and excepting only business enterprises carried on exclusively *either* for the private use of the person, association, company or corporation engaged therein, * * * *or for the private use of a person, association, company or corporation owning a majority of all outstanding capital stock or who control the operation of such business enterprises* shall be deemed a light, heat and power company.

(a) Generating and furnishing gas for lighting or fuel or both;

(b) Supplying water for domestic or public use or for power or manufacturing purposes;

(c) Generating, transforming, transmitting or furnishing electric current for light, heat or power;

(d) Generating and furnishing steam or supplying hot water for heat, power or manufacturing purposes;

(e) The improvement of navigation of public streams or other public waters.

* * *

* * * (9) The word "company," without other designation or qualification, shall mean and include any railroad company, any street railway company, any light heat and power company * * * , any telegraph company, *any conservation and regulation company, any express company, and any sleeping car company*, as defined in this section, to which the word is applied.

* * * (10) The terms * * * "property of a company," or "property of the company," or "property of any company," or "property of each company" or "property of all companies" shall include all franchises, * * * and all * * * real and personal property of the company or companies * * * used or employed in the operation of its * * * business * * * and shall include all title and interest *of the company or companies referred to* in such property as owner, lessee or otherwise, *and in case any portion of property is jointly used by two or more companies, the unit assessment of the "property of each company" shall include and cover a proportionate share of that portion of the property jointly used so that the assessments of the "property of all companies" having any rights, title or interest of any kind or nature whatsoever in any such property jointly used shall, in the aggregate, include only one total full value of such property.* * * *

* * * 76.06 GENERAL POWERS OF INVESTIGATION. In any matter material to the valuation, assessment or taxation of property under this chapter, the commission may, in its discretion, exercise any and all of the powers conferred upon it by section 73.03 and subsection (1) of section 73.04; and every state, county, city, village, town and other public officer shall make return to the commission, in such form as it shall prescribe, of all information it shall call for. Persons serving the process of the commission shall receive the same compensation allowed by law to sheriffs for similar service; and persons appearing before the commission in obedience to its summons shall, in the discretion of the commission, receive the same compensation as a witness in the circuit court; such fees and compensation to be audited by the secretary of state on the certificate of a member of the commission, and charged to the proper appropriation for the tax commission. The records, books, accounts and papers of any person, association or corporation, owning or operating railroad

property, street railway property, telegraph property, * * * property of any * * * *light, heat and power company, conservation and regulation company, sleeping car company, or express company* to be assessed under this chapter, except as otherwise provided, shall be subject to the visitation, inspection and examination by said commission or by such person as it may designate for that purpose.

* * * **76.05 REFUSAL OR NEGLECT TO REPORT.**

(1) If any company defined in section 76.02 or its officers or agents shall refuse or neglect to make any reports required by section * * * 76.04 or by the commission, or shall refuse or neglect to permit an inspection and examination of its records, books, accounts or papers when requested by the commission, or shall refuse or neglect to appear before the commission in obedience to a summons, such company shall be estopped to question or impeach the action or determination of the commission except upon satisfactory proof of fraud or mistake injurious to the company.

(2) No company shall be allowed in any action or proceeding to question the amount or valuation of its property as assessed by the commission unless such company shall have made and filed with the commission a full and complete report of the facts and information prescribed by section * * * 76.04 and called for by the commission thereunder, provided that the refusal or neglect of such company to file the report in time may on application of the company and for good cause shown be excused by the commission on condition that such company shall make a full and complete report of all facts and information mentioned in said section * * * 76.04 within fifteen days after notice by mail of the amount of the preliminary valuation of the property of such company, and shall appear before the commission before the time of the final hearing and make a full disclosure of all property liable to assessment and taxation under this chapter and show the full value of such property to the satisfaction of the commission.

* * * **76.07 * * * ASSESSMENT.** (1) * * * The commission on or before the first day of May in each year in the case of * * * *railroad companies, telegraph companies, sleeping car companies, and express companies*, and on or

before the first day of July in the case of * * * *street railway companies, light, heat and power companies, and conservation and regulation companies*, shall, according to their best knowledge and judgment, ascertain and determine the * * * *full market value* of the property of each company within the state.
* * *

(2) RELATION TO STATE VALUATION; DESCRIPTION. The value of the property of each of said companies for assessment shall be made on the same basis and for the same period of time, as near as may be, as the value of the general property of the state is ascertained and determined. The commission shall prepare an assessment roll and place thereon after the name of each of said companies assessed, the following general description of the property of such company, to wit: "Real estate, right of way, tracks, stations, terminals, appurtenances, rolling stock, equipment, franchises and all other real estate and personal property of said company," in the case of railroads and street railways, and "Real estate, right of way, poles, wires, conduits, cables, devices, appliances, instruments, franchises and all other real and personal property of said company," in the case of telegraph, * * * *light, heat and power companies, and conservation and regulation companies, and "real estate, appurtenances, rolling stock, equipment, franchises, and all other real estate and personal property of said company," in the case of sleeping car and express companies*, which description shall be deemed and held to include the entire property and franchises of the company specified and all title and interest therein.

(3) ASSESSMENT OF PROPORTION WITHIN STATE. For the purpose of determining the * * * *full market value* of the property of each company, appearing on the assessment roll, the commission may, if deemed necessary, view and inspect the property of such company and shall consider the reports filed in compliance with section * * * 76.04 and the reports and returns of the company filed in the office of any officer of this state, and such other evidence or information as may have been taken or obtained bearing upon the * * * *full market value* of the property of the company assessed. In case of companies which own or operate lines or roads lying partly within and partly without the state, the said commission shall only value and assess

the property within this state. In determining the value of the portion within the state the commission may take into consideration the value of the entire system, the mileage of the whole system and of the part within this state, together with such other information, facts and circumstances as will enable it to make a substantially just and correct determination. When the * * * *full market* value of the property of a company within this state shall have been ascertained and determined the amount thereof shall be entered upon the assessment roll opposite the name of the company and shall be, and constitute, the assessment of the entire property of such company within this state for the levy of taxes thereon, subject to review and correction, as hereinafter provided. The commission shall thereupon give notice by *registered* mail to each company assessed of the amount of its assessment as entered upon such roll.

* * * 76.10 * * * *STATE ASSESSMENT.* (1) The commission, not later than the first day of November in each year, * * * shall total the assessments of counties made by the tax commission pursuant to section 70.57, * * * and such total shall be known as the state assessment and shall be the full market value of all general property of the state liable to state, county and local taxes in the then present year. * * * The commission shall enter upon its records * * * such state assessment.

* * * (76.10) (3) Whenever, in * * * reviewing the valuation of the general property of the state, under the provisions of * * * this section, * * * the commission shall * * * determine that the valuation last made by it of the general property of the state under this section * * * was too high or too low, it shall * * * adjust the next state assessment to correct such error; and any mistake discovered in any return, either by omission or otherwise, of any tax reported, or because of failure to report, shall be considered by the commission in fixing the average tax rate for the year following, by adding to or deducting from the total tax returned the amount of such mistake or omission.

* * * 76.11 * * * *AGGREGATE OF ALL GENERAL PROPERTY TAXES.* (1) The commission on or between the first Monday in December and the fifteenth day of * * * March in each year, upon returns from the secretary

of state or from county, town, city and village officers, or both, shall ascertain and determine the aggregate tax in the whole state for state, county and local purposes levied on the general property of the state, excluding special assessments on property for local improvements, and when the aggregate of all taxes, state, county and local consolidated is thus ascertained and determined, the amount thereof shall be entered on the records of the commission.

* * * 76.11 (2) When the officers of any county, town, city or village shall have failed to return the amount of state, county and local taxes, levied on property therein within the time required by law, the commission may inspect and examine or cause an inspection and examination of the records of such officers, to procure the required information, and when no return is made and no information can be procured, the state, county and local taxes levied in such town, city or village in the prior year may be used in determining the aggregate taxes * * * *specified in subsection (1) of this section.* Any county, town, city or village officer who shall fail to make the report or reports required by this chapter shall be subject to a penalty of not less than twenty-five nor more than one hundred and fifty dollars, to be recovered in a proper action in the name of the state of Wisconsin in any court of competent jurisdiction; and any expense necessarily incurred by the commission in procuring the information not reported as required by law by any such officer shall be a special charge against the county, town, city or village whose officer shall have so failed to furnish the required information and shall be collected in the same manner as other special charges.

* * * 76.12 * * * *AVERAGE RATE OF TAXATION.* From the * * * *state assessment* of the general property of the state and the aggregate of taxes so determined and entered on the records, the commission shall compute and determine the average rate of taxation, state, county and local consolidated, by dividing the aggregate taxes by the * * * *state assessment* of the general property of the state upon which said taxes were levied. * * * Said rate so arrived at and determined shall be entered upon the records of the commission and shall constitute the rate of taxation on the * * * *full market* value of the property of the companies defined in section 76.02.

* * * *76.13 LEVY; TAX ROLL; LIEN.* (1) The commission shall compute and levy a tax upon the property of each company defined in section 76.02, as assessed *in the manner specified in sections 76.07 and 76.08*, at the average rate of taxation determined as aforesaid, and the amount of tax to be paid by each such company shall be extended upon the assessment roll opposite the description of the property of the respective companies. The tax roll for railroad, * * * telegraph, *express and sleeping car* companies shall be completed *on or before the * * * first day of June* of each year, and for street railway companies, light, heat and power companies and conservation and regulation companies *on or before the fifteenth day of September* of each year; and the commission shall thereupon attach to each such roll a certificate signed by the members thereof, or by a majority of them, which shall be as follows:

“We do hereby certify that the foregoing tax roll includes the property of all railroad, street railway, light, heat and power, telegraph companies, *express and sleeping car companies*, or conservation and regulation companies, as the case may be, defined in section 76.02, liable to taxation in this state; that the valuation of the property of each company as set down in said tax roll is the * * * *full market* value thereof according to our best knowledge and judgment, and that we have assessed and levied the taxes thereon charged in said tax roll at the average rate of taxation in this state, as required by law.”

(2) Every tax roll shall thereupon forthwith be delivered to the state treasurer, who shall immediately notify, by registered mail, the several companies taxed therein to pay the tax extended thereon to the state treasurer, as follows: In the case of railroad, * * * telegraph, *express and sleeping car* companies, one-half of the amount of such tax on or before the * * * *fifteenth day of June* and one-half on or before the * * * *fifteenth day of October* of the same year; and in the case of all other companies on or before the first day of December of the same year. The taxes extended against any company after the same becomes due, with interest, shall be a lien upon all the property of such company prior to all other liens, claims and demands whatsoever, which lien may be enforced in an action in the name of

the state in any court of competent jurisdiction against the property of such company within the state as an entirety.

* * * **76.15 REASSESSMENT.** (1) If any tax levied under the provisions of section * * * **76.13** shall be adjudged illegal and nonenforcible, or shall be set aside by any court of the state of competent jurisdiction, it shall be the duty of the commission, whether any part of the taxes assessed and levied have been paid or not, to forthwith reascertain and redetermine the value of the property of the companies or the value of the general property of the state or the average rate of taxation throughout the state as may be required; and when such reascertainment and redetermination has been made, to make a duplicate of the original assessment roll and to extend the taxes thereon according to such reassessment, and when such duplicate roll has been made and the taxes extended thereon in the manner provided in this section, it shall be of the same force and effect as the original assessment made in accordance with law. The proceedings for such reassessment and for the extension, payment and collection of taxes upon such duplicate assessment roll shall be conducted in the method originally provided for as near as may be. The commission shall fix the time and place for the hearings or proceedings for the reassessment and give notice thereof by mail to the companies.

SECTION 4. Paragraph (d) of subsection (1) of section 71.05, sections 76.01, 76.21, and 76.27, subsection (1) of section 76.28, and subsection (1) of section 76.29 of the statutes are amended to read: (71.05) (1) (d) Income of mutual savings banks, mutual loan corporations, building and loan associations, insurance companies, steam railroad corporations, sleeping car companies, *freight line companies* as defined in section 76.39, and corporations or associations organized under sections 185.01 to 185.22, and of all religious, scientific, educational, benevolent or other corporations or associations of individuals not organized or conducted for pecuniary profit.

76.01 ANNUAL ASSESSMENT. The tax commission shall make an annual assessment of the property of all railroad companies, of all street railway companies, of all light, heat and power companies, of all telegraph companies, * * * of all conservation and regulation companies, *of all sleeping car companies,*

and of all express companies, within this state, whose property is located in more than one town, village or city, for the purpose of levying and collecting taxes thereon, as provided in this chapter.

76.21 VENUE; CALLING IN JUDGE; ADJOURNMENT. Any action brought by any company defined in section 76.02 to cancel or set aside any tax or enjoin the collection thereof under the provisions of sections * * * 76.15 or 76.19 or to recover back any taxes under the provisions of section 76.20 shall be commenced and tried in the circuit court for the county of Dane, and the place of trial thereof shall not be changed except upon consent of parties. If the judge of said court shall be disqualified, or if the statutory affidavit of prejudice be filed, such judge shall call upon some other circuit judge of the state to attend and hold court for the trial of such action in accordance with the provisions of section 261.08, except as hereinafter provided; and it is hereby made the duty of said circuit judge so called upon to attend and conduct the trial of such action. The power to call in another judge and the jurisdiction of such judge to attend and hold court for the trial of any such action shall continue from time to time and from term to term until the action is tried and final judgment entered. Said court, after the trial of any such action is commenced, may in its discretion, for proper cause, adjourn the trial thereof from time to time beyond the date fixed by statute for the terms of such court.

76.27 DISTRIBUTION TAX ROLLS. Within thirty days after certification of the tax rolls referred to in section * * * 76.13, supplementary tax rolls shall be certified to the state treasurer showing the proper amount of tax payable to each town, city and village, and the amount to be retained by the state pursuant to section 76.28. These rolls shall be known as "distribution tax rolls".

(76.28) APPORTIONMENT OF TAX RECEIPTS; TERMINALS. (1) The state shall retain fifteen per cent of the taxes paid into the treasury by any street railway company, light, heat and power company or conservation and regulation company defined by section 76.02, and twenty per cent of such taxes shall be distributed to the counties and sixty-five per cent shall be distributed to the towns, cities and villages, within or through which the business of such company was carried on and operated

in proportion, as near as may be, to the property located and business transacted within each such town, city and village; provided, however, that in determining the amount of business transacted, receipts derived from current delivered at wholesale to another utility, *not municipally owned*, shall not be taken into consideration in determining such proportion. * * * *Receipts derived from current delivered at wholesale to a municipally owned utility shall be construed as business transacted within the municipality owning such utility.*

(76.29) DISTRIBUTION TAX TO MUNICIPALITIES.

(1) When the taxes due from any street railway company, light, heat and power company or conservation and regulation company defined in section 76.02, or the taxes due from any company on account of any dock, pier, wharf or grain elevator separately valued under section * * * 76.16, shall be paid in whole or in part to the state treasurer, he shall forthwith notify the secretary of state of the name of such company and the amount of the payment, and the secretary of state shall audit the amounts payable to each municipality and the treasurer shall pay the same. In case only a part of the tax due from any such company is paid, a proportionate part shall be audited and paid to the municipalities. If a tax due from any such company becomes delinquent and is subsequently collected or paid into the state treasury with interest thereon, the interest on the amount to be distributed to municipalities shall also be distributed to the municipalities in the same proportion as herein provided for payment of the tax itself.

SECTION 5. Three new subsections are added to section 76.02, four sections are added to the statutes, a new subsection is added to section 76.10, two new subsections are added to section 76.28, and eight new sections are added to the statutes to be numbered and to read: (76.02) (5) Any person, association, company or corporation (not being a railroad company as defined in subsection (2) of this section) owning any cars known as dining, buffet, chair, parlor or sleeping cars which are used upon railroads within this state, unless the ownership of such cars be identical with that of the railroads on which they are operated, shall be deemed a sleeping car company.

(6) Any person, association, company or corporation (not being a railroad company as defined in subsection (2) of this section), engaged in the business of conveying to, from or in this state, money or property of any kind by express (excepting railroad and steamship companies engaged in ordinary transportation), shall be deemed an express company.

(11) In case the property of any company defined in section 76.02 is located entirely within a single town, village or city, it shall be subject to local assessment and taxation. All real estate not necessarily used in operating the business of any company defined in this section is excepted from taxation under this chapter and shall be subject to local assessment and taxation.

76.03 UNIT ASSESSMENT AND SITUS FOR TAXATION.

(1) The property, both real and personal, including all rights, franchises and privileges used in and necessary to the prosecution of the business of any company enumerated in section 76.02 shall be deemed personal property for the purposes of taxation, and shall be valued and assessed together as a unit.

(2) In case the property of any company defined in section 76.02 is operated in connection with the property of any other business therein described, all such property, rights, franchises and privileges may be valued and assessed together as a single item, if, in the opinion of the tax commission, the related activities are such as to make separate assessments of such properties inadvisable.

(3) The place of assessment and taxation of property subject to taxation under the provisions of this chapter is fixed at the capital of the state.

(4) Every person, company or companies, operating or using a railroad or street railway or the property of a light, heat and power company or a line or lines of telegraph property or property of any conservation and regulation company or the property of any express company or any sleeping car company in this state with all appliances and property connected and used therewith in the operation of the railroad, street railway, telegraph, light, heat and power, conservation and regulation, express or sleeping car business, as the case may be, shall be the representative of every title and interest in the property so operated or used either as owner, lessee or otherwise, and notice to the operating and

using company or companies shall be notice to all interests in the property for the purposes of taxation. The assessment and taxation of the property of any company in the name of the operating or using company or companies shall be deemed and held an assessment and taxation of all the title and interest in such property of any kind or nature. Nothing herein contained shall be deemed to authorize the assessment and taxation of the interests of the state or of any county, city, village or town in any property used for highways or elevated roads and leased to or used by another.

(76.04) **REPORTS OF COMPANIES.** (1) Every company defined in section 76.02 shall, annually, file a true and accurate statement at such time and in such manner and form and setting forth such facts as the commission shall deem necessary to enforce the provisions of sections 76.01 to 76.29, inclusive, of this chapter.

(2) The forms for all reports required by the provisions of sections 76.01 to 76.29 shall be prescribed and furnished by the tax commission.

76.08 REVIEW OF ASSESSMENT. After the assessments have been determined as provided in section 76.07, the commission shall continue in session from day to day, unless adjourned for a longer time, for such period as may be necessary not later than the first day of June following, for the purpose of reviewing the valuation and assessment of the property of railroad companies, telegraph companies, sleeping car companies and express companies, and not later than September first, for the purpose of reviewing the valuation and assessment of the property of street railway companies, light, heat and power companies, and conservation and regulation companies. Any such company interested shall have the right to appear and be heard as to the assessment of the property of such company, and the commission may, on such application, or of its own motion, correct the assessment of such company in such manner as will, in its judgment, make the valuation thereof just and relatively equal with the valuation of the general property of the state. The assessed value of the property of a company as it appears on the roll shall not be increased without notice to the company by registered letter that

such increase is contemplated and fixing a time for the hearing in relation thereto.

76.09 GENERAL PROPERTY AND SPECIAL PROPERTY DEFINED. (1) The term "general property of the state" shall include all the real and personal property appearing upon assessment rolls and tax rolls throughout the entire state upon which state, county and local taxes are levied and collected.

(2) The term "special property" shall include all the real and personal property assessed by the tax commission under the provisions of this chapter.

(76.10) (2) Every company defined in section 76.02 shall, on or before the first day of June in each year, in the case of railroads, telegraph companies, express companies, and sleeping car companies, and on or before the first day of September, in the case of street railways, light, heat and power companies, and conservation and regulation companies, be entitled, of its own motion, to present evidence before the commission relating to the state assessment made in the preceding year pursuant to this section. On request, in writing, for such hearing, or presentation, the commission shall appoint a time therefor within the period aforesaid, the same to be conducted in such manner as the commission shall direct. Such hearing shall not impair or affect the right to hearing provided for in section 76.08. The commission may, on such application, or of its own motion, correct such state assessment.

(76.28) (2) The amount of tax received by any town, in any county having a population of two hundred fifty thousand or more, from the state treasurer, on account of any street railway company, light, heat and power company, or conservation company, may be apportioned as follows, if the town board of any such town shall by resolution so determine: Eighty per cent shall be retained by the town treasurer and the remaining twenty per cent shall be immediately apportioned to the various school districts or parts of school districts within said town on the basis of the last school census by the town board.

(4) All taxes paid by any company defined by section 76.02 derived from or apportionable to docks, piers, wharves or grain elevators and their approaches and appurtenances, on the basis of the separate valuation provided for in section 76.16 shall be distributed to the towns, cities and villages in which they are located.

76.39 FREIGHT LINE COMPANIES; DEFINITIONS.

(1) The term "commission" without other designation means the tax commission.

(2) Any person, association, company or corporation, (not being the owner or lessee of a railroad company), who is engaged in the business of furnishing or leasing any kind of railroad cars except dining, buffet, chair, parlor, palace or sleeping cars, which are used in the operation of the line of any railroad company wholly or partly within this state, or when owning and operating, or operating, any railroad freight, refrigerator or tank car on railway lines in this state for the transportation of his or its goods, wares, merchandise or products, shall be deemed a freight line company.

(3) The term "gross earnings" as used in sections 76.39 to 76.46 shall mean and include all earnings on business received from all sources from the operation of such freight line property, and the term "gross earnings in this state" shall be construed to mean all gross earnings on intrastate business, and a portion of gross earnings on all interstate business passing through or into or out of the state, based in each instance upon the proportion of mileage over which such business is done within this state.

76.40 REPORTS. (1) The forms for all reports required by the provisions of sections 76.39 and 76.40 shall be prescribed and furnished by the tax commission.

(2) Every railroad company defined in section 76.02 shall file, semiannually, a true and accurate statement at such time and in such manner and form, and setting forth such facts as said commission shall prescribe in order to enforce the provisions of sections 76.39 to 76.46 of this chapter.

(3) In addition to the reports required under subsection (2) of this section, each freight line company defined in section 76.39 shall file supplementary information at such time and in such manner as said commission shall prescribe.

76.41 SIX PER CENT OF GROSS EARNINGS IN THIS STATE TO BE WITHHELD BY RAILROAD COMPANY. Every railroad company operating in this state shall, upon making payment to each freight line company for the use of its cars, withhold six per cent of the amount constituting the gross earnings in this state of each freight line company for the semiannual

period covered by the report specified in section 76.40. Provided, however, that in making payments to each freight line company for the use of its cars in the year 1931, the railroad company shall withhold, at such times and in such sums as shall be prescribed by the tax commission, a total sum which shall equal six per cent of the gross earnings in this state of each freight line company for the year 1931.

76.42 ASSESSMENT OF TAXES AND SITUS FOR TAXATION. (1) Not less than fifteen days nor more than twenty days after the receipt of the reports of the railroad companies specified in section 76.40, it shall be the duty of the commission to inspect and verify the same and to assess on the property of each freight line company a tax equivalent to six per cent on the gross earnings of that company within this state. Such taxes, when levied, shall be in lieu of all other taxes upon all property necessarily used in the operation of the business of each such company within this state. After the taxes have been levied as herein prescribed, the commission shall thereupon certify the tax roll to the state treasurer and file a duplicate thereof with the secretary of state.

(2) The place of assessment and taxation of the property of all companies defined in section 76.39 is fixed at the capitol of the state.

76.43 HEARING AND REVIEW. Any freight line company against which a tax is assessed under the provisions of section 76.42 may at any time within fifteen days after the last date for the filing of reports by railroad companies, and upon written request, appear before the tax commission at a time designated by the commission, and there may offer evidence on any matter bearing upon the validity or the correctness of the tax assessed against it. The commission shall review its assessment of such tax and shall make its order confirming or modifying the same.

76.44 COLLECTION OF TAXES. (1) Upon receipt of the tax roll specified in section 76.42, the state treasurer shall thereupon notify, by registered mail, each railroad company of the amount of taxes due from each freight line company on account of gross earnings within this state on the lines of such railroad company, and direct the railroad company to pay to the state treasurer the total amount of such taxes. Such taxes shall be due

and payable to the state treasurer within fifteen days from the date upon which the state treasurer notified such railroad company of the amount of such taxes.

(2) All taxes collected under the provisions of this chapter shall become a part of the general fund for the use of the state.

76.45 PENALTY FOR NON-PAYMENT OF TAX. If any such railroad company shall fail to pay such tax when due, a penalty of ten per cent thereof shall immediately accrue, and thereafter one per cent per month shall be added to such tax and penalty while such tax remains unpaid. All provisions of law for enforcing payment of railroad taxes as specified in sections 76.01 to 76.29 shall be applicable to the collection of the taxes of freight line companies. Any freight line company against which a tax is assessed under the provisions of this chapter may appear and defend in any action brought for the collection of such tax, provided that no freight line company shall be allowed in any action or proceeding to question any such assessment unless such company shall have availed itself of the opportunity to be heard in relation to such assessment as provided in section 76.43.

76.46 POWERS OF INVESTIGATION. (1) The tax commission is authorized and empowered, whenever in its opinion such action is necessary, to examine or cause to be examined by its auditors, the books and records of any railroad company or freight line company in order to verify the accuracy of the reports submitted to the commission.

(2) If any railroad company defined in section 76.02, or any freight line company defined in section 76.39, shall refuse or neglect to make any reports required under this chapter, or shall refuse or neglect to permit an examination of its books and records, accounts and papers, when requested by the commission, or shall refuse or neglect to appear before the commission in obedience to its summons, it shall be estopped to question or impeach the action or determination of the commission, or the validity of any assessment made by the commission.

(3) No such company shall be allowed in any action or proceeding to question the assessment and taxation of its property as determined by the commission, unless it shall have made and filed with such commission a full and complete report of the facts and information prescribed by law and called for by the commission.

SECTION 6. This act shall take effect upon passage and publication.

Approved July 3, 1931.

No. 869, A.]

[Published July 10, 1931.

CHAPTER 484.

AN ACT to create section 29.572 of the statutes, relating to the establishment of a wild life, fish and spawning refuge in Trempealeau county.

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: 29.572 Sections one, two, eleven, twelve and part of sections three, ten, thirteen, fourteen, fifteen and twenty-four of township eighteen north, range ten west and north of the Chicago, Burlington and Quincy railroad right of way, and sections seven, seventeen, eighteen and part of section nineteen and the west one-half of section twenty, of township eighteen north, range nine west, lying north of the Chicago, Burlington and Quincy railroad right of way, all located in Trempealeau county, are constituted a wild life, fish and spawning refuge. All provisions of subsection (4) of section 29.57 shall be applicable to such refuge and in addition no person shall take or catch any fish or spawn or fish for fish within the boundaries of such refuge; provided, however, that any person licensed to operate a muskrat farm in this area shall not be denied any of his rights pertaining to the operating of such farm and the catching and killing of muskrats.

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

Approved July 3, 1931.

No. 939, A.]

[Published July 11, 1931.

CHAPTER 485.

AN ACT empowering any city of the first class to plan and make certain public improvements, to acquire or condemn property for public purposes and improvements, to make assessments of benefits and damages for such improvements and acquisitions