

SECTION 2. Subsection (15) of section 78.01 of the statutes is created to read:

(78.01) (15) Motor fuel refined at a refinery in this state or motor fuel brought into this state by boat, barge, or pipe line, and stored at a marine or pipe line terminal in this state, may be sold, shipped, or delivered therefrom tax free in tank car lots to the holder of an unrevoked wholesaler's license issued by the treasurer as in this chapter provided, without liability on the part of the seller for the tax thereon. Motor fuel so sold, shipped or delivered tax free shall thereupon be deemed to have been received by the purchasing wholesaler and such purchasing wholesaler shall be liable for the tax thereon and shall have all the rights and privileges and be subject to all the duties and liabilities of a wholesaler to the same extent as if he had imported such motor fuel from without the state.

SECTION 3. Subsections (15) and (16) of section 78.01 of the statutes are renumbered to be subsections (16) and (17) of section 78.01 respectively.

Approved May 29, 1941.

No. 412, S.]

[Published June 4, 1941.]

CHAPTER 182.

AN ACT to amend 76.08 (1) and 76.13 (1) and (2) of the statutes, relating to the taxation of utilities.

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

SECTION 1. Subsection (1) of section 76.08 of the statutes is amended to read:

(76.08) (1) Notice of the assessments determined as provided in section 76.07 shall be given by registered mail to each company the property of which has been assessed, and such notice shall be mailed on or before the assessment date specified in subsection (1) of section 76.07. Any company aggrieved by the assessment of its property thus made may have a hearing before the board of tax appeals if a petition is filed with the board within 10 days after such assessment date. No answer need be filed by the commission, but upon the filing of the petition the board shall forthwith set the matter for hearing. All matters thus brought before the board shall be heard and

decided by it within * * * 40 days after the assessment date.

SECTION 2. Subsections (1) and (2) of section 76.13 of the statutes are amended to read:

(76.13) (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 a tax 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 * * * June 15 of each year, and for street railway companies, light, heat and power companies and conservation and regulation companies on or before September 15 of each year; and the commission shall thereupon attach to each such roll a certificate signed by the commissioner of taxation, which shall be as follows:

"I 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 as assessed by the department of taxation, except as changed by order of the board of tax appeals, and that the taxes thereon charged in said tax roll have been assessed and levied 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 June * * * 30 and one-half on or before October 15 of the same year; and in the case of all other companies on or before December 1 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.

Approved May 29, 1941.

No. 1, A.]

[Published June 4, 1941.

CHAPTER 183.

AN ACT to repeal 39.40 of the statutes, relating to teacher security in employment.

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

SECTION 1. Section 39.40 of the statutes is repealed.

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

Approved May 29, 1941.

No. 167, A.]

[Published June 4, 1941.

CHAPTER 184.

AN ACT to amend 74.73 (2) of the statutes, relating to credit for state and county taxes paid upon a claim or judgment for unlawful tax.

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

SECTION 1. Subsection (2) of section 74.73 of the statutes is amended to read:

(74.73) (2) In case any such town, city or village shall have paid such claim or any judgment recovered thereon after having paid over to the county treasurer the state and county tax levied and collected as part of such unlawful tax, or shall have paid any necessary expenses in defense of such action, such town, city or village shall be credited by the county treasurer, on the settlement with the proper treasurer for the taxes of the ensuing year, the whole amount of such state and county tax so paid into the county treasury and the county's and state's proportionate share of the taxable costs and expenses of suit, as the case may be, unless such claim or judgment shall be the