

No. 635, A.]

[Published May 21, 1943.]

CHAPTER 174.

AN ACT to amend 97.42 (1) (a) of the statutes, relating to oleomargarine.

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

97.42 (1) (a) of the statutes, as amended by chapter 61, laws of 1943 (bill No. 43, S), is amended to read:

97.42 (1) (a) An occupational tax is hereby assessed, imposed and levied, as hereinafter provided, upon the sale, offering or exposing for sale, or giving or delivering or use of oleomargarine, butterine and similar substances, in this state. The purpose of this section is declared to be the raising of revenue, and the regulations herein imposed are for the purpose of securing the full collection of such revenue, and punishing evasion or attempted evasion of the payment thereof. Oleomargarine, butterine and similar substances include all fats and fat compounds sufficiently adaptable to the ordinary uses of butter, to lead readily to use as an alternative to butter, but this * * * section shall not apply to lard as defined in section 97.02 (4), *cream cheese, cheese food compounds as defined in section 97.50, nor to any other dairy product made exclusively of milk solids, with or without added vitamins, if such product is sold or distributed in such manner and form as will clearly distinguish it from butter. Nor shall this section apply to* * * * shortenings not churned or emulsified in milk or cream and having a melting point of * * * 112 degrees Fahrenheit or more as determined by the capillary tube method unless there is sold or given away with such shortening any compound which when mixed with such shortening makes oleomargarine, butterine or similar substances as defined by this section.

Approved May 20, 1943.