

No. 469, A.]

[Published June 16, 1943.]

CHAPTER 300.

AN ACT to amend 78.04 (6), 78.14 (2) and 78.21 of the statutes, relating to the motor fuel tax.

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

SECTION 1. 78.04 (6) of the statutes is amended to read:

78.04 (6) Every wholesaler who sells or distributes any Class 1 motor fuel for any purpose or who sells for use, or uses, any Class 2 motor fuel to propel motor vehicles on the public highways and in machinery and equipment in connection with the construction, repair and maintenance of the public highways shall collect from the purchaser, at the time of such sale, 4 cents per gallon or fraction of a gallon on all such motor fuel sold, and any and all sums of money so paid by the purchaser to the wholesaler as taxes upon such motor fuel, upon which the tax imposed by this chapter has not theretofore been paid to the state treasurer, shall be and remain public money, the property of the state of Wisconsin * * *

SECTION 2. 78.14 (2) of the statutes is amended to read:

78.14 (2) Any person who uses motor fuel, upon which has been paid the tax required to be paid under this chapter, for the purpose of operating or propelling stationary gas engines, tractors used for agricultural purposes, motor boats, airplanes, or who shall purchase or use any motor fuel for cleaning or dyeing or for any commercial use or purpose other than operating a motor vehicle upon the public highways of this state, shall be reimbursed and repaid the amount of the tax so paid upon filing a duly witnessed and certified claim with the state treasurer upon forms prescribed and furnished by him, provided, however, that such claim be filed within 90 days after the purchase of the motor fuel, or the claim will not be allowed. The wholesaler or jobber shall, upon request, furnish each purchaser with the original invoice or bill stamped to indicate that it is an original, showing the quantity of motor fuel purchased, the date thereof, and the purchaser shall send such invoice to the state treasurer when making certified claim for refund. All certified claims for refund shall be made to the state treasurer, duly certified by the claimant or one of the principal officers if the claimant is a corporation,

upon forms prescribed by the state treasurer. The claim shall state whether or not the applicant owns an automobile or truck or any other motor driven machinery or appliance which uses motor fuel; the total number of gallons of motor fuel purchased; the number of gallons of such fuel purchased on which refund is claimed; a detailed statement of the uses of such fuel on which refund is claimed, describing the machinery, equipment or appliance in which used, giving the serial or manufacturer's number of the motor and the approximate number of gallons used in each; or if such fuel were not used in any such machinery, equipment or appliance, then a description of the purposes for which the fuel was used with the approximate number of gallons used for each such purpose; a statement whether or not deduction has been made for motor fuel used in applicant's automobile or truck; and such other information as the state treasurer may deem necessary. The penalty provided in this chapter for presenting a false or fraudulent statement shall be printed in full on the form of statement. On the filing of such claim, accompanied by the paid invoice * * *, the state treasurer shall determine the amount of refund due. The state treasurer may make such investigation of the correctness of the facts stated in such claim as he deems necessary. When the state treasurer has approved such claim, he shall pay the claimant the reimbursement herein provided, out of the moneys collected under the provisions of chapter 78 to be used for carrying out the provisions of section 78.14. Provided, however, that no refund shall be claimed by or allowed to any person on account of any motor fuel carried from this state in the ordinary fuel tank of a motor vehicle.

SECTION 3. 78.21 of the statutes is amended to read:

78.21 If any wholesaler sells any motor fuel upon which the tax imposed by this chapter has *become due and has not been paid*, all tax moneys received by such wholesaler because of said sale are trust funds in his hands and the property of the state of Wisconsin. Any wholesaler who fails or refuses to pay over to the state treasurer the tax * * * on * * * motor fuel at the time required in this chapter, or who fraudulently withholds or appropriates or otherwise uses such moneys or any portion thereof belonging to the state, shall be deemed guilty of embezzlement and shall be punished as provided by law for the

crime of embezzlement, irrespective of whether any such wholesaler has or claims to have any interest in such moneys so received by him.

Approved June 15, 1943.

No. 514, A.]

[Published June 16, 1943.

CHAPTER 301.

AN ACT to amend 29.345 (1) (d) and to create 29.345 (1) (q) of the statutes, relating to boundaries of bays.

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

SECTION 1. 29.345 (1) (d) of the statutes is amended to read:

29.345 (1) (d) That body of water known as Washington Harbor lying * * * south of a line commencing at the water's edge on the north line of section 26, township 34 north, range 29 east, and running in a straight line easterly to the water's edge on the north line of section 25, same township and range.

SECTION 2. 29.345 (1) (q) of the statutes is created to read:

29.345 (1) (q) All that body of water known as West Harbor and adjoining water in sections 2, 10 and 11, township 33 north, range 29 east, lying east of a line starting at the most northwesterly point of land in section 10 of township 33 north, range 29 east, and running in a northerly direction to the most northwesterly point of land in section 2, township 33 north, range 29 east.

Approved June 15, 1943.