

facilities are under its control. *Said board may, with the approval of the common council of such city, acquire, own, operate, and maintain harbor towing tugs and other incidental floating equipment necessary and required for the operation of the harbor.*

(8) Said board shall have power to fix and regulate the tolls, dockage, wharfage, craneage, shedage, storage, rates and rental or other charges which it shall deem necessary to make for the use of all publicly owned docks, wharves, warehouses, piers, slips, basins and other harbor and airport facilities and railway tracks and belt railways, subject, however, to the prior approval of the same by the common council of such city. Said board may also, with the approval of the common council, lease, either for exclusive or common use, such particular parcel or parcels of harbor lands or harbor facilities as it may deem expedient to any party or parties for any purpose or use requiring, involving or connected with the construction, maintenance, operation or use of any harbor facilities; but, for periods not in excess of 10 years, said board may temporarily lease, for revenue purposes, any of the harbor lands under its jurisdiction, not actually in use for harbor purposes, to be used for any purpose deemed satisfactory to the said board, and subject to the approval of the common council. *Said board shall also have power to fix and regulate tolls and charges for harbor towage and other tug and floating equipment service.*

Approved June 13, 1945.

No. 146, S.]

[Published June 18, 1945.

CHAPTER 309.

AN ACT to renumber 72.75 (7) (e) to be 72.75 (7) (f) and 72.75 (7) (f) to be 72.75 (7) (e) and to amend 72.75 (7) (b) and to repeal and recreate 72.75 (7) (c) and (d) of the statutes, relating to gift tax.

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

SECTION 1. 72.75 (7) (b) of the statutes is amended to read: 72.75 (7) (b) On or before * * * April 15 in each year the donor and the donee of any transfers during the preceding year shall, if the aggregate value of such transfers exceed * * * \$1,000, report such transfers and the tax thereon to the assessor of

incomes of the assessment district in which such donor and such donee file their respective income tax returns * * * *except* that if the donor is a nonresident, such reports shall be filed with the assessor of incomes of the district in which the donee resides, and * * * that if the donee is a nonresident, such donee shall report such transfers to the assessor of incomes of the district in which the donor resides. If both the donor and donee are non-residents, or if either of them is a corporation, such reports shall be made direct to the department of taxation. Such reports shall be made on the forms prescribed by the department of taxation, and shall disclose such information as is required thereon.

SECTION 2. 72.75 (7) (c) and (d) of the statutes are repealed and recreated to read:

72.75 (7) (c) The tax imposed shall be due and payable on April 15 specified for filing the report of the transfers, and shall be paid by the donee to the assessor or the department of taxation with whom the donee is required to file the report of the transfers. If the tax is paid on or before such date a discount of 5 per cent of the tax shall be allowed, but if it is not paid on or before said date interest shall be charged and collected thereon at the rate of 10 per cent per annum from said date until it is paid, and then both the donee and donor shall be jointly and severally liable for such tax and interest. Payment by the donor in any case shall be a taxable transfer to the donee at the time the payment is made. If any transfers, whether heretofore or hereafter made, have not been or are not reported within the time and in the manner specified by subsection (b), interest shall be charged and collected on the tax at the rate of 10 per cent per annum from the date the report was due until such tax is paid.

(d) As soon as practicable after the report is filed, but within 3 years thereafter, the department of taxation or assessor of incomes shall audit it and shall assess any additional tax that may be due. Notice of the assessment of the additional tax shall be given to both the donor and donee by ordinary mail. If the additional tax is paid within 30 days from the receipt of the notice thereof, interest shall be charged and collected thereon at the rate of 6 per cent per annum from the date specified for the filing of the report of the transfers until such payment. If it is not paid within such time, then interest shall be charged and collected from such date for the filing of the report at the rate of 10 per cent per annum until such tax is paid, except that in the event

of an appeal from the assessment of additional tax the rate of interest shall be 6 per cent until 30 days after such appeal is finally determined, and thereafter it shall be 10 per cent until the tax is paid.

SECTION 3. 72.75 (7) (e) of the statutes is renumbered to be 72.75 (7) (f) and 72.75 (7) (f) of the statutes is renumbered to be 72.75 (7) (e).

SECTION 4. This act shall apply to all gifts made on or after January 1, 1945.

Approved June 14, 1945.

No. 200, S.]

[Published June 18, 1945.

CHAPTER 310.

AN ACT to amend 21.70 (1) of the statutes, relating to reemployment after completion of military service.

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

21.70 (1) of the statutes is amended to read:

21.70 (1) Any person who has enlisted or enlists or has been or is inducted or ordered into active service in the land or naval forces of the United States pursuant to the selective training and service act of 1940 or the national guard and reserve officers mobilization act of 1940, and any acts amendatory thereof or supplementary thereto, and any person whose services are requested by the federal government for national defense work as a civilian during a period officially proclaimed to be a national emergency or a limited national emergency, who, in order to perform such training or service, has left or leaves a position, other than a temporary position, in the employ of * * * any political subdivision * * * of the state or in the employ of any private or other employer, shall be restored to such position or to a position of like seniority, status, pay and salary advancement as though such service toward seniority, pay or salary advancement had not been interrupted by such military service; provided that (a) he presents a certificate or other evidence that he has satisfactorily completed his period of training or service, (b) he is still qualified to perform the duties of such position, (c) he makes application for reemployment within * * * 90 days after he is relieved from such training or services, and (d) the employer's circumstances