

suspend its judgment and place the defendant on probation in the manner and subject to the conditions provided in chapter 57 of the statutes. Said county court and the judge thereof, shall further have all the jurisdiction, authority, powers and rights given by law to the police justice of the city of Hudson and to justices of the peace of said county, together with the power and right, in his discretion, to charge the jury upon written charges or otherwise; and the proceedings and practice in said county court, under this act, except as herein otherwise provided, shall be governed as far as practicable by the laws relating to courts of justices of the peace of this state. All criminal warrants issued by justices of the peace of said county of St. Croix under chapter 194 and chapter 195 of the statutes of this state may be made returnable before the county court of said county, at Hudson, and when said warrants are so issued and returned, said county court and the judge thereof, shall have jurisdiction to conduct all further proceedings thereon, and to hear, try and determine the same in the same manner as if said warrants had been originally issued by the judge of said county court and made returnable before said court or the judge thereof.

Approved March 28, 1947.

No. 24, S.]

[Published March 31, 1947.

CHAPTER 23.

AN ACT to create sections 71.05 (2) (f) and (g), and 71.06 (4) of the statutes, relating to an optional income tax on gross receipts.

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

SECTION 1. 71.05 (2) (f) and (g) of the statutes are created to read:

71.05 (2) (f) Paragraph (e) and the proration of exemptions provided by section 71.09 (2) shall not apply to persons reporting their income for taxation on the optional basis provided by section 71.06 (4), but instead the personal exemption status as of July 1 of the year for which the return is made shall be applicable to taxpayers who move in or out of the

state within the year, as well as to those taxpayers whose status, in so far as it affects the personal exemption for husband and wife, head of family, or dependents, changes during the taxable year.

(g) Except when a joint return is filed as provided in section 71.06 (4) (b), a married person reporting income for taxation on the optional basis provided by section 71.06 (4) must claim either all or none of the personal exemptions provided by paragraphs (b), (c), and (d) and his tax will accordingly be determined either by one of the columns 5 to 11, inclusive, of the optional tax table if he claims all of the personal exemptions, or by column 3 of the optional tax table if he claims none of the personal exemptions.

SECTION 2. 71.06 (4) of the statutes is created to read:

71.06 (4) (a) In lieu of the tax on net taxable incomes computed at the rates applicable to persons other than corporations, prescribed by subsection (1), an optional tax is imposed on total gross receipts in an amount determined from the table prescribed in paragraph (d). Such optional tax basis may be elected only by natural persons with respect to income of the calendar year 1947 and subsequent years and under the following conditions:

1. Such person's gross receipts for the income year may not exceed \$3,500.
2. Such person must report on the calendar year basis.
3. Such person must report on the cash basis.
4. The cash basis would clearly reflect such person's taxable income were the optional method of reporting not elected.
5. Inventories would not be a material factor in the determination of such person's taxable income were the optional method of reporting not elected.

(b) The election herein provided may be made annually by the filing of a return on the optional tax basis at the time and in the manner provided by this chapter. Married persons living together as husband and wife, whose combined gross receipts do not exceed \$3,500 may, under the conditions set forth in paragraph (a), file a single joint return on the optional tax basis. Except when a return is filed under the optional tax basis when election of such basis was not allowable by reason of the conditions enumerated in paragraph (a), any person, having filed his return on either the optional tax

basis or the net income basis, may not subsequently file a return for the same year on a different basis.

(c) The term gross receipts as used in this subsection shall include only the items of income enumerated in sections 71.02 and 71.095 (3) and not exempted under section 71.05, except that no amounts shall be deducted for the cost of goods or property sold or otherwise disposed of, or any expenses incurred or losses sustained in the conduct of any profession, occupation or business, or in the operation, rental or disposition of property from which the gross receipts are derived.

(d) The optional tax specified in paragraph (a) shall be computed on the following table:

OPTIONAL TAX TABLE

If Total Receipts Are		And Exemption Status is								
(1)	(2)	(3)	(4)	(5)	Husband and Wife Plus					
At Least	But Less Than	None Claimed	Single Person with no Dependents	Husband & Wife or Head of Family	(6) One Depend-ent	(7) Two Depend-ents	(8) Three Depend-ents	(9) Four Depend-ents	(10) Five Depend-ents	(11) Six or More Depend-ents
Tax Is										
\$ 0	\$ 100	\$.45	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
100	200	1.35	0	0	0	0	0	0	0	0
200	300	2.25	0	0	0	0	0	0	0	0
300	400	3.20	0	0	0	0	0	0	0	0
400	500	4.10	0	0	0	0	0	0	0	0
500	600	5.00	0	0	0	0	0	0	0	0
600	700	5.90	0	0	0	0	0	0	0	0
700	800	6.80	0	0	0	0	0	0	0	0
800	900	7.75	0	0	0	0	0	0	0	0
900	1000	8.65	1.65	0	0	0	0	0	0	0
1000	1100	9.55	1.55	0	0	0	0	0	0	0
1100	1200	10.60	2.60	0	0	0	0	0	0	0
1200	1300	11.70	3.70	0	0	0	0	0	0	0
1300	1400	12.85	4.85	0	0	0	0	0	0	0
1400	1500	14.00	6.00	0	0	0	0	0	0	0
1500	1600	15.15	7.15	0	0	0	0	0	0	0
1600	1700	16.25	8.25	0	0	0	0	0	0	0
1700	1800	17.40	9.40	0	0	0	0	0	0	0
1800	1900	18.55	10.55	1.05	0	0	0	0	0	0
1900	2000	19.70	11.70	2.20	0	0	0	0	0	0
2000	2100	20.80	12.80	3.30	0	0	0	0	0	0
2100	2200	21.95	13.95	4.45	0	0	0	0	0	0
2200	2300	23.20	15.20	5.70	1.70	0	0	0	0	0
2300	2400	24.60	16.60	7.10	3.10	0	0	0	0	0
2400	2500	25.95	17.95	8.45	4.45	0	0	0	0	0
2500	2600	27.30	19.30	9.80	5.80	1.80	0	0	0	0
2600	2700	28.65	20.65	11.15	7.15	3.15	0	0	0	0
2700	2800	30.05	22.05	12.55	8.55	4.55	.55	0	0	0
2800	2900	31.40	23.40	13.90	9.90	5.90	1.90	0	0	0
2900	3000	32.75	24.75	15.25	11.25	7.25	3.25	0	0	0
3000	3100	34.15	26.15	16.65	12.65	8.65	4.65	.65	0	0
3100	3200	35.50	27.50	18.00	14.00	10.00	6.00	2.00	0	0
3200	3300	36.85	28.85	19.35	15.35	11.35	7.35	3.35	0	0
3300	3400	38.45	30.45	20.95	16.95	12.95	8.95	4.95	.95	0
3400	3500	40.30	32.30	22.80	18.80	14.80	10.80	6.80	2.80	0

(e) The tax of a single person not head of a family, as defined in section 71.05 (2) (b), actually supporting one or more dependents shall be computed by deducting \$4 for each such dependent from the tax determined in column (4) of the optional tax table.

(f) The tax of a widow or widower maintaining a household and supporting therein himself and one or more children under the age of 18 years shall be determined by columns (6) to (11), inclusive, of the optional tax table.

(g) All the provisions of chapter 71 not in conflict with the provisions of this subsection and section 71.05 (2) (f) and (g) shall be applicable to the optional tax imposed by this subsection.

Approved March 28, 1947.

No. 19, A.]

[Published March 31, 1947.

CHAPTER 24.

AN ACT to amend 78.13 (3) of the statutes, relating to secrecy of motor fuel tax reports, and providing a penalty.

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

78.13 (3) of the statutes is amended to read:

78.13 (3) Any information obtained by the department as a result of the reports, investigations, examinations or verifications herein required to be made, shall be confidential, except when required to be disclosed in a court of law, and any person who shall divulge any such information shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not less than \$50 nor more than \$500 for each offense; provided, however, that this provision shall not be construed to mean that such information or evidence is privileged when used by the state or any representative thereof in any proceeding to collect the motor fuel tax or any prosecution for violation of any of the provisions of this chapter; and provided that *the gallonage reported by and both the amount assessed against and the amount paid by any wholesaler, jobber or any other person of motor fuel license taxes*