

or delivered therefrom tax free in tank car lots to the holder of an unrevoked wholesaler's license issued 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.

(16) Motor fuel imported by any person into this state from any other state, territory or foreign country, other than by vessel for storage at refineries or marine terminals as hereinbefore set forth, or by pipe line for storage at pipe line terminals or pipe line tank farms as hereinbefore set forth, or other than for storage and refining at refineries or for storage and blending at marine terminals, pipe line terminals or pipe line tank farms as hereinbefore set forth, shall be deemed to be "received" in this state at the time and place where the same shall be unloaded, by the person who at such time shall be the owner thereof, but not before.

Approved July 10, 1947.

No. 78, S.]

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### CHAPTER 395.

AN ACT to amend 40.22 (7) and to create 101.10 (5d) of the statutes, relating to fire drills in schools.

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

SECTION 1. 40.22 (7) of the statutes is amended to read:

40.22 (7) (a) The person having direct charge of any public, private or parochial school \* \* \* shall, at least once each month without previous warning, drill all pupils in the proper method of departure from the building as if in case of fire. *The foregoing provisions shall be observed except when, in the judgment of the principal or person having such direct charge, he shall deem that the health of the pupils may be endangered by inclement weather conditions.*

(b) *The principal or person having direct charge of any public, private or parochial school shall annually render a brief concise report pertaining to the drills provided for in this section on forms furnished by the industrial commission. Such reports shall be made to the state department of public instruction, the industrial commission, and in each community having a recognized fire department to the chief of such fire department.*

SECTION 2. 101.10 (5d) of the statutes is created to read:

101.10 (5d) The industrial commission is hereby empowered and directed to prepare and provide suitable forms for distribution to the school systems in the state through the office of the state department of public instruction, for the purpose of providing uniform reports on fire drills conducted during the year in accordance with section 40.22 (7) of the statutes.

Approved July 10, 1947.

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### CHAPTER 396.

AN ACT to amend 41.16 (2) and 65.07 (1) (h) of the statutes, relating to the maximum mill tax levy for vocational and adult education schools.

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

SECTION 1. 41.16 (2) of the statutes is amended to read:

41.16 (2) The municipality shall levy and collect and the clerk shall spread on the roll a tax, which together with the other funds provided for the same purpose, shall be equal to the amount so required by said local board, but such tax shall not exceed \* \* \* 2 mills on the dollar.

SECTION 2. 65.07 (1) (h) of the statutes is amended to read:

65.07 (1) (h) A vocational and adult education fund, not exceeding \* \* \* 2 mills.

Approved July 10, 1947.