

No. 374, S.]

[Published May 21, 1949.

**CHAPTER 155.**

AN ACT to amend 100.30 (2) (b) and (f) of the statutes, relating to unfair sales and providing a penalty.

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

100.30 (2) (b) and (f) of the statutes are amended to read:

100.30 (2) (b) "Cost to the wholesaler" means the invoice cost of the merchandise to the wholesaler within 30 days prior to the date of sale, or the replacement cost of the merchandise to the wholesaler, whichever is lower; *and including any excise taxes imposed on such merchandise or the sale thereof*, less all trade discounts except customary discounts for cash; to which shall be added, freight charges, not otherwise included in the invoice cost or the replacement cost of the merchandise as herein set forth, and cartage to the retail outlet if done or paid for by the wholesaler, which cartage cost, in the absence of proof of a lesser cost, shall be deemed to be three-fourths of one per cent of the cost to the wholesaler as herein set forth after adding thereto freight charges but before adding thereto cartage and markup, and a markup to cover a proportionate part of the cost of doing business, which markup, in the absence of proof of a lesser cost, shall be 2 per cent of the cost to the wholesaler as herein set forth after adding thereto freight charges and cartage but before adding thereto a markup.

(f) "Sell at wholesale", "sales at wholesale" and "wholesale sales" mean and include any transfer for a valuable consideration made in ordinary course of trade or the usual conduct of the seller's business, of title to tangible personal property to the pur-

chaser for purposes of resale or further processing or manufacturing. The above terms shall include any transfer of such property where title is retained by the seller as security for the payment of the purchase price. *In cases of sales by wholesalers and retailers under this section all fractions of a cent shall be carried to the next cent.*

Approved May 19, 1949.

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