

No. 163, S.]

[Published June 3, 1953.

**CHAPTER 190**

AN ACT to create 70.416 of the statutes, relating to an occupation tax on slaughtering processors and providing a penalty.

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

70.416 of the statutes is created to read:

70.416 OCCUPATIONAL TAX ON SLAUGHTERING PROCESSORS. (1) TAX ON SLAUGHTERING PROCESSORS. Every person who is regularly engaged in the business

of processing meat or meat products in a town, village or city in this state who sells substantially all of his meat and meat products other than at retail, slaughters and processes meat and meat products for sale and not as a service for others and who obtains by slaughter in such municipality 80 per cent or more by weight of all meat and meat products handled by him (who is herein called a "slaughtering processor") in such municipality, shall on or before the next succeeding December 15, pay an annual occupation tax on live stock slaughtered by him for his own account in such municipality during such preceding year ending April 30, as follows:

- 15 cents per head on cattle,
- 5 cents per head on hogs,
- 2 cents per head on sheep,
- 2 cents per head on calves, and

2 cents per head on lambs, and such slaughtering processor's inventories and stocks of live stock, and of raw and processed meat and meat products, and his meat and meat products in process, which are located in such municipality, shall be exempt from all taxation, state and municipal. The foregoing rates per head of live stock shall be adjusted annually (to the nearest one-tenth of a cent) by applying to such rates the percentage of increase or decrease (to the nearest one-tenth of one per cent) in the current rate of tax per \$1,000 of assessed valuation compared to the respective rate for the year 1952 in the municipality in which such slaughtering processor is located.

(1a) EXEMPTIONS. Such occupational tax shall not apply to:

(a) Persons who do not slaughter for sale but merely slaughter and process or process meat for others.

(b) Persons who obtain in the municipality less than 80 per cent of the meat handled by him and who charge merely for slaughter and processing.

(2) ANNUAL STATEMENT. Every such slaughtering processor shall, on or before July 1 of each year, furnish to the assessor of each town, village or city within which he performs any such slaughtering and processing, a full and true statement of the number of head of such live stock slaughtered by him in such municipality during the year ended the previous April 30 and of the amount of tax due the town, village or city. Any slaughtering processor who shall fail to furnish such statement or who shall knowingly make or furnish a false or incorrect statement shall be fined not exceeding \$1,000.

(3) ASSESSMENT AND COLLECTION. This tax shall be separately assessed to such slaughtering processor chargeable therewith by the assessor and shall be included in the assessment roll annually submitted by such assessor to the town, village or city clerk and shall be entered by the clerk on the tax roll. The tax shall be paid and collected in the same manner as taxes on personal property are paid and collected, and shall be deductible from gross income for income tax purposes in the same manner as personal property taxes are deductible as provided in s. 71.04 (3) and 71.05 (4).

(4) FAILURE TO SUBMIT CORRECT STATEMENT. If the assessor or board of review shall have any reason to believe that any statement made hereunder by any slaughtering processor is incorrect, or if any slaughtering processor fails to furnish such statement as required hereby, the assessor or board of review shall place on the assessment roll this tax against such slaughtering processor in such amount as the assessor or board shall deem true and just, and in case such change or assessment is made, the assessor or board shall give written notice of the amount of such assessment by registered mail to such slaughtering processor at least 6 days before the first or some adjourned meeting of the board of review, and such slaughtering processor shall in such event be heard before the board if he appears for such purpose.

(5) DEFINITIONS. As used in this section, "processing" means curing, cooking, canning, smoking, comminuting meat or meat products, or preparing meat or meat products by combining with other ingredients or products in any proportion or manner, or any combination of the foregoing and "person" has the meaning ascribed to it by s. 370.01 (26) as applicable.

(6) GENERAL LAWS APPLICABLE. All laws not in conflict with the provisions of this section relating to the assessment, collection and payment of personal property taxes, the correction of errors in assessment and tax rolls and procedure for review and adjustment shall apply to the tax herein imposed.

(7) EFFECTIVE DATE. This section shall be effective and apply to assessments of personal property taxes for the year 1953 and subsequent years.

Approved May 29, 1953.