

No. 218, S.

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CHAPTER 141

AN ACT to amend 20.552 (53), 20.555 (43), 66.03 (5), 66.054 (17), 77.52 (1) (a) 2 and 176.121 (1), to consolidate, renumber and revise 139.01 to 139.35 (except 139.30), to renumber 139.30 and to repeal 176.75 of the statutes, relating to taxation of fermented malt beverages and intoxicating liquors.

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

SECTION 1. 20.552 (53) of the statutes is amended to read:

20.552 (53) Semiannually on July 1 and January 1, one half of all revenues derived during the preceding 6 months from the occupational tax on intoxicating liquors imposed in s. \* \* \* 139.03, subject to \* \* \* s. \* \* \* 139.13, to be paid to the cities, towns and villages in accordance with \* \* \* s. \* \* \* 139.13. Certification of the amounts due to the several cities, towns and villages shall be made by the commissioner of taxation.

SECTION 2. 20.555 (43) of the statutes is amended by substituting "139.12" for the reference to "139.04".

SECTION 3. 66.03 (5) of the statutes is amended by substituting "139.13" for the reference to "139.28".

SECTION 4. 66.054 (17) of the statutes is amended by substituting "or any of his duly authorized employees" for the clause "or any of his employees employed under section 139.03 (11) as he may designate,".

SECTION 5. 77.52 (1) (a) 2. of the statutes is amended to read:

77.52 (1) (a) 2. Intoxicating liquors as defined in s. \* \* \* 139.01 (4).

SECTION 6. 139.01 to 139.35 (except 139.30) of the statutes are consolidated, renumbered 139.01 to 139.25 and revised to read:

139.01 DEFINITIONS. In ss. 139.01 to 139.25 unless the context or the subject matter otherwise requires:

(1) "Brewer" means any person who manufactures fermented malt beverages for sale or transportation.

(2) "Bottler" means any person other than a brewer who places fermented malt beverages in bottles or similar containers.

(3) "License," and "fermented malt beverages" have the same meaning as in s. 66.054, and "licensed premises" are premises described in

licenses issued by cities, villages or towns under the authority of said section.

(4) "Intoxicating liquors" includes all ardent, spirituous, distilled or vinous liquors, liquids or compounds, whether medicated, proprietary, patented or not, and by whatever name called, containing one-half of one per cent or more of alcohol by volume, which are fit for use for beverage purposes, but does not include "fermented malt beverages" as defined in s. 66.054.

(5) A "manufacturer" is a person, other than a rectifier, who manufactures or distills intoxicating liquors, including selling at wholesale such intoxicating liquors manufactured or distilled by the licensee at the premises designated in the license.

(6) A "rectifier" is a person who rectifies, purifies or refines distilled spirits or wines by any process other than by original and continuous distillation from mash, wort or wash, through continuous closed vessels or pipes, until the manufacture thereof is complete, or who has in his possession any still or leach tub or keeps any other apparatus for the purpose of refining in any manner distilled spirits or other liquors, or who after rectifying and purifying distilled spirits, by mixing such spirits or liquors with any materials, manufactures any spurious, imitation or compound liquors for sale, and any person who, without rectifying, purifying or refining distilled spirits, by mixing such spirits with any materials, manufactures any spurious, imitation or compound liquors for sale under the name of "whiskey," "brandy," "gin," "rum," "spirits," "cordials" or any other name, and who is also a distiller or is under substantially the same management or control as a distiller. A rectifier may sell at wholesale intoxicating liquors rectified by him without any other license than that of a rectifier.

(7) "Wholesaler" as applied to a seller of fermented malt beverages has the same meaning as in s. 66.054, and as applied to a seller of intoxicating liquors is any person other than a manufacturer or rectifier who sells such liquors to licensed retailers or other permittees for the purpose of resale.

(8) "Retailer" as applied to a seller of fermented malt beverages has the same meaning as in s. 66.054, and as applied to a seller of intoxicating liquors is any person who sells such liquors to consumers.

(9) "Sell" or "sold" or "sale" or "selling" includes the transfer, gift, barter, trade or exchange of intoxicating liquor or fermented malt beverages; offering or exposing intoxicating liquor or fermented malt beverages for transfer, gift, barter, trade or exchange; possession of intoxicating liquor or fermented malt beverages with intent to transfer, give, barter, trade or exchange the same; or any shift, device, scheme or transaction whatever whereby intoxicating liquor or fermented malt beverages may be obtained; but excludes the solicitation of orders for, or the sale for future delivery.

(10) "Commissioner" means the commissioner of taxation.

**139.02 FERMENTED MALT BEVERAGES TAX.** An occupational tax is imposed upon the removing for consumption or sale or selling of fermented malt beverages at the rate of \$1 per barrel of 31 gallons and at a proportionate rate for any other quantity or fractional parts thereof. Not more than one occupational tax shall be required to be paid on any one container of fermented malt beverages.

**139.03 LIQUOR TAX.** An occupational tax is imposed upon the selling of intoxicating liquor as follows:

(1) The tax is at the rate of \$2 per wine gallon on intoxicating liquors containing one-half of one per cent or more of alcohol by volume and is computed in accordance with the following table:

Quantity in Wine Gallons	Quantity in Ounces	Tax when Alcoholic Content is 1/2% or More by Volume
Up to and including 1/64 of a gallon	Up to and including 2	3 1/8 cents
More than 1/64 of a gallon to and including 1/32 of a gallon	More than 2 to and including 4	6 1/4 cents
More than 1/32 gallon to and including 1/16 of a gallon	More than 4 to and including 8	12 1/2 cents
More than 1/16 gallon and including 1/10 gallon	More than 8 to and including 12.8	20 cents
More than 1/10 gallon to and including 1 pint	More than 12.8 to and including 16	25 cents
More than 1 pint to and including 1/5 gallon	More than 16 to and including 25.6	40 cents
More than 1/5 gallon to and including 1 quart	More than 25.6 to and including 32	50 cents
More than 1 quart to and including 1/2 gallon	More than 32 to and including 64	\$1.00
More than 1/2 gallon to and including 1 gallon	More than 64 to and including 128	\$2.00

(2) The tax is at the rate of 15 cents per wine gallon on wine containing 14 per cent or less of alcohol by volume and 30 cents per wine gallon on wine containing more than 14 per cent but not in excess of 21 per cent of alcohol by volume, and is computed in accordance with the following table:

Quantity in Wine Gallons	Quantity in Ounces	Tax when Alcoholic Content is More than 14% but not in Excess of 21%	Tax when Alcoholic Content is 14% or Less by Volume
Up to and including 1/16 of a gallon	Up to and including 8	\$ .01875	\$ .009375
More than 1/16 gallon and including 1/10 gallon	More than 8 to and including 12.8	.03	.015
More than 1/10 gallon to and including 1 pint	More than 12.8 to and including 16	.0375	.01875
More than 1 pint to and including 1/5 gallon	More than 16 to [and] including 25.6	.06	.03
More than 1/5 gallon to and including 1 quart	More than 25.6 to and including 32	.075	.0375
More than 1 quart and including 1/2 gallon	More than 32 to and including 64	.15	.075
More than 1/2 gallon to and including 1 gallon	More than 64 to and including 128	.30	.15

(3) Not more than one occupational tax shall be required to be paid on any one container of intoxicating liquor.

139.04 EXCLUSIONS. No tax is levied by ss. 139.02 and 139.03 in respect to:

(1) Making of wine, cider or fermented malt beverages at home solely for consumption therein and use thereof in such home by the family and guests without compensation.

(2) Furnishing by a brewer of fermented malt beverages to workmen employed in the brewery for consumption on the brewery premises without charge.

(3) Manufacture or sale of any beverage containing less than one-half of one per cent of alcohol by volume.

(4) Sale or shipment of fermented malt beverages by a brewer to a bottler or of intoxicating liquor in bulk between manufacturers, rectifiers and wineries.

(5) Sale, possession or removal of fermented malt beverages or intoxicating liquor for shipment in interstate or foreign commerce.

(6) Sale and use of wine for sacramental purposes.

(7) Sale of alcohol to industrial permittees to be used for industrial purposes.

(8) Sale of alcohol to medicinal permittees to be used for hospital or medicinal purposes.

139.05 PAYMENT OF MALT BEVERAGES TAX. (1) The tax imposed in s. 139.02 shall be paid to the commissioner on or before the fifteenth day of the month following the month in which such malt beverages are first sold in this state or shipped into this state.

(2) Each brewer and bottler in this state and each wholesaler of malt beverages within this state to whom malt beverages are shipped from outside this state shall on or before the fifteenth day of each month file with the commissioner on forms prescribed by him a verified return containing such information as may be required to compute and show the amount of occupational tax payable by him or by the shipper for the next preceding calendar month on malt beverages.

(2a) For the purposes of subs. (1) and (2), the payments, reports, and returns therein referred to shall be considered furnished, reported, filed or made on time, and payments therein referred to shall be considered timely made, if mailed in a properly addressed envelope, with first class postage duly prepaid, which envelope is officially postmarked before midnight on the date prescribed for such furnishing, reporting, filing or making of such payment, provided such statement, report, return or payment is actually received by the commissioner of taxation within 5 days of the prescribed date.

(3) The amount of the occupational tax disclosed by the return shall accompany the return and shall be paid to the commissioner.

(4) In order to insure the payment of all state occupational taxes imposed by law on malt beverages together with all interest and penalties thereon, all persons required to make returns and payment of such tax shall first enter into a surety bond with corporate surety, both bond and surety to be approved by the commissioner. Subject to the limitations hereinafter specified, the amount of the bond required of any taxpayer shall be fixed by the commissioner and may be increased or reduced by him at any time. In fixing the amount the commissioner shall require a bond in total amount equal to twice the taxpayer's estimated maximum monthly excise tax, ascertained in such manner as the commissioner deems proper. In any event the amount of such bond required of any one taxpayer shall not be less than \$1,000 nor more than \$100,000. These bonds shall be filed with the commissioner.

(5) No person shall receive malt beverages in this state which have been shipped directly to him from outside this state by any person other than a holder of a permit issued by the commissioner. The commissioner may issue such permits to out-of-state shippers which allow the permittee

to ship malt beverages to and only to holders of a wholesaler's license issued under s. 66.054 (5) (b). Such permits shall be issued free of charge. The application for the permit and the permit shall be in such form and contain such provisions as to the commissioner seem proper and necessary to effectuate the purpose of ss. 139.01 to 139.25 and shall include, but without limitation by reason of this special mention, a provision that the permittee in consideration of the issuance of a permit agrees:

(a) To comply with and be bound by the provisions of this section pertaining to the making and filing of a bond and the making and filing of returns, the payment of taxes and the keeping of records;

(b) That he will permit and be subject to all of the powers granted by s. 139.08 (4) to the commissioner or his duly authorized employes for inspection and examination of his premises and his records; and

(c) To pay the expenses reasonably attributable to such inspections and examinations made within the United States. If any such permittee violates any provision of his application or of ss. 139.01 to 139.25, the commissioner may revoke or suspend such permit for such period of time as he determines.

(6) If the occupational tax is not paid when due, there is added to the amount of the tax as a penalty a sum equal to 2 per cent thereof, and in addition thereto interest on the tax and penalty at the rate of one per cent per month or fraction of a month from the date the tax became due until paid. Nothing herein contained shall be construed to relieve any person otherwise liable from liability for payment of the occupational tax.

(7) (a) If any present or future law or regulation effective in any state prohibits a person from shipping into such state a fermented malt beverage produced outside thereof except upon condition that the person shipping such fermented malt beverage into such state first obtain a license therefor from such state and if such license or a renewal thereof may be refused for violation of any law of such state relating to fermented malt beverages, it is unlawful to ship into this state or to purchase or sell within this state any fermented malt beverage produced in such state, unless and until the brewer thereof is the holder of a valid subsisting license as provided in this subsection.

(b) Such license shall be issued by the commissioner for the period of one year and must be renewed annually. The application for such license shall be verified and shall contain an agreement on the part of the brewer that the brewer shall observe all laws of this state relating to fermented malt beverages, and such other information and statements as the commissioner may require. Any such brewer who has, directly or indirectly, violated any law of this state relating to fermented malt beverages shall not be entitled to such a license. No fee shall be required for any such license. The commissioner may require the applicant to furnish and file a bond to be approved by the commissioner payable to the state in an amount not less than \$1,000 nor more than \$5,000 conditioned upon the faithful compliance by the applicant with the undertakings set forth in the application for the license.

(c) The commissioner may suspend or revoke any such license for any false statement made in the application therefor and for any prior or subsequent violation by the licensee, directly or indirectly, or by any person affiliated with or in any way subject to the direction or control of the licensee, of any of the laws of this state relating to fermented malt beverages.

(d) Any such brewer and any other person who ships or causes or permits to be shipped into this state any such fermented malt beverage, and any person who knowingly receives within this state from outside this state any such fermented malt beverage, at a time when the brewer thereof is not the holder of a valid and subsisting license as herein provided, is guilty of a misdemeanor.

(e) The conditions and requirements of this subsection are in addition to and not in lieu of the conditions and requirements of subs. (1) to (6).

(f) If any law or regulation of any state specifies uniform or substantially uniform requirements with respect to any ingredient of fermented malt beverages produced in such state and fermented malt beverages produced outside thereof but sold within such state and if such state or its officials or agencies enforce or give effect to such provisions as against any malt beverage produced outside of such state without concurrently and to the same extent enforcing and giving effect to such provisions as against all malt beverages produced and sold within such state, and if the foregoing is found and determined by the commissioner after a public hearing, it shall thereafter be a misdemeanor for any person with knowledge of such finding and determination to ship into or receive or sell within this state any malt beverage produced in such state unless and until the commissioner finds and determines, after a public hearing, that such discriminatory treatment has been discontinued.

**139.06 LIQUOR TAX STAMPS; EXCEPTIONS.** (1) The taxes imposed in s. 139.03 shall be paid, at or before the time of sale, delivery or gift of intoxicating liquor except as provided in sub. (2), by affixing, in such manner as the commissioner prescribes by rule, to each bottle in which intoxicating liquor is placed, received, stored, warehoused, shipped, delivered or sold, tax stamps of the proper amount purchased from the commissioner.

(2) It is not necessary to affix tax stamps to individual bottles of wine containing not in excess of 21 per cent of alcohol by volume, but such stamps shall be affixed to the original container in which the bottles are packed as prescribed by the commissioner by rule.

(3) In shipping intoxicating liquor in bulk for the purpose of bottling or rectifying to a rectifier located within the state, the manufacturer shall not be required to place stamps upon the container in which shipment is made, but shall securely affix thereto a label or statement, in such form as is prescribed by the commissioner, reciting that the shipment is made for the purpose of bottling or rectifying. Each manufacturer making such shipments shall file with the commissioner on or before the fifteenth day of each calendar month a report for the preceding calendar month, in the form the commissioner prescribes, showing the dates and quantities of shipments and the name and address of each consignee. Stamps shall be affixed by said rectifier on all containers on which a tax is required before sale or delivery to any permittee or licensee within this state.

(4) When intoxicating liquor is stored in a public warehouse licensed as provided in ch. 176, by a Wisconsin manufacturer or rectifier as a pledge for the loan of money, it is not necessary to affix to the containers either front labels or tax stamps until the liquor is sold or removed from the warehouse. When it becomes necessary for a pledgee to sell such intoxicating liquor in good faith pursuant to the terms of the pledge, and not for the purpose of avoiding the provisions of ss. 139.01 to 139.25 or ch. 176, it shall be sold to a Wisconsin manufacturer, rectifier or wholesaler for the purpose of affixing front labels and tax stamps. All such sales shall be reported to the commissioner by the pledgee.

(5) Vendors of intoxicating liquor without this state having Wisconsin permits may purchase tax stamps from the commissioner and affix the proper amount thereof in the manner prescribed by him to containers of intoxicating liquor to be sold in this state and the affixing thereof shall constitute payment of such tax so that the recipient of such intoxicating liquor within this state and all persons who deal with the same thereafter shall not be required to affix stamps thereon.

(6) No retailer shall sell or remove any intoxicating liquor from any container, unless it has affixed thereto tax stamps of the proper amount. Every manufacturer, rectifier and wholesaler who is liable for the payment of the tax on sales made for resale or consumption within this state is required to affix stamps of the proper amount on every container containing intoxicating liquor, including intoxicating liquor imported from without the state, which is sold, delivered or given to any purchaser or consumer within this state, unless the proper amount of stamps has been previously affixed thereto.

(7) Except as otherwise herein provided, no person shall sell intoxicating liquor without having affixed to the container the stamps required. A manufacturer or rectifier may have upon his premises intoxicating liquor in unstamped containers, but the same shall not be removed from his premises except for shipment in interstate commerce or for shipment in bulk to a rectifier without stamps being affixed thereto.

(8) No person shall sell, give or lend any stamps; no person shall purchase, accept, receive or borrow any stamps from any person. Sales and transfers of stamps may be made only by the commissioner. He shall not sell or issue any stamps to any person other than a licensed manufacturer, rectifier or wholesaler. This subsection does not prevent the pledging of any stamps legally secured to any banking institution in Wisconsin as security for a loan.

139.07 FAILURE TO PAY LIQUOR TAX. If the tax imposed in s. 139.03 is not paid when due, a penalty of 2 per cent thereof shall immediately accrue and in addition thereto interest on the tax and penalty at the rate of one per cent per month or fraction of a month from the date the tax became due until paid.

139.08 POWERS AND DUTIES OF COMMISSIONER. (1) ADMINISTRATION; PERSONNEL, STAMPS. The commissioner shall enforce and administer ss. 139.01 to 139.25. He shall design, procure and sell the stamps herein provided for and shall prescribe the manner in which stamps are affixed and canceled. He shall collect and keep a record of all taxes collected. He shall keep a record of the sale of all stamps which shall show the dates of the sale thereof and the names of the purchasers.

(2) RULES. The commissioner shall make rules necessary to carry out this chapter.

(3) POLICE POWERS. The duly authorized employes of the commissioner have all necessary police powers to prevent violations of ss. 66.054, 139.01 to 139.25 and ch. 176.

(4) INSPECTION FOR ENFORCEMENT. The commissioner or his duly authorized employes, and any sheriff, policeman, marshal or constable, within their respective jurisdictions, may at all reasonable hours enter in and upon any licensed premises, and examine the books, papers and records of any brewer, manufacturer, bottler, rectifier, wholesaler or retailer, for the purpose of inspecting the same and determining whether the tax imposed by ss. 139.01 to 139.25 has been fully paid, and have power to inspect and examine, according to law, any premises where fermented malt beverages or intoxicating liquors are manufactured, sold, exposed for sale, possessed or stored, for the purpose of inspecting the same and determining whether the tax imposed by said sections has been fully paid, and whether said sections are being complied with. Any refusal to permit such examination of such premises shall constitute sufficient reason for the refusal of the commissioner to furnish to such person so refusing any stamps. Such refusal shall automatically operate as a revocation of any license or permit granted for the sale of any fermented malt beverages or intoxicating liquors and in addition shall be deemed a misdemeanor, punishable as provided in s. 139.25 (5).

**139.09 REGISTRATION.** Every brewer, bottler, manufacturer, rectifier, wholesaler or retailer liable for payment of the occupational tax imposed in ss. 139.01 to 139.25 shall upon making application therefor be assigned a registration number by the commissioner. The form of the application shall be prescribed by the commissioner.

**139.10 REFUNDS BY STATE TREASURER.** (1) On the certificate of the commissioner the state treasurer shall refund to any purchaser or any banking institution in Wisconsin the money paid for any unused stamps returned, the tax paid on intoxicating liquor or on whole cases or full kegs of fermented malt beverages which are spoiled or unfit to drink and the tax paid on fermented malt beverages sold to the armed forces of the United States, or the commissioner may make allowance of the amount of the tax.

(2) When the tax has been paid on intoxicating liquor supplied to hospitals (for hospital or medicinal purposes), or on alcohol supplied to institutions of learning or museums for non-beverage purposes, this purchaser shall, upon application to the commissioner, be entitled to a refund of the tax.

(3) The commissioner shall prescribe the method of proof and the forms of application for refund or allowance.

**139.11 RECORDS AND REPORTS.** (1) **PRESERVATION OF RECORDS.** Every person who manufactures, rectifies, distributes, imports, transports, stores, warehouses or sells intoxicating liquor or fermented malt beverages shall keep complete and accurate records of all such liquor or malt beverages purchased, sold, manufactured, rectified, brewed, fermented, distilled, produced, stored, warehoused, imported or transported within this state. Such records shall be of a kind and in the form prescribed by the commissioner and shall be safely preserved for 2 years in such manner as to insure permanency and accessibility for inspection by the commissioner.

(2) **REPORT.** Each brewer, bottler, manufacturer, rectifier and wholesaler shall on or before the fifteenth day of each calendar month make a verified return to the commissioner of all fermented malt beverages or intoxicating liquor manufactured, received, sold, delivered or shipped by him during the preceding calendar month. Such return shall be made upon forms furnished by the commissioner and shall contain such information as he deems necessary for the collection and enforcement of the tax.

(3) **COMMISSIONER'S POWERS.** When the commissioner finds that the records kept by any brewer, bottler, manufacturer, rectifier, wholesaler or retailer are in such condition that an unusual amount of time is required to determine therefrom the amount of tax due, he may give notice of such fact to such person and may require the records to be kept in such form as he prescribes. If such requirements are not complied with within 30 days after the date of the notice, the brewer, bottler, manufacturer, rectifier, wholesaler or retailer shall pay the expenses reasonably attributable to the determination of tax at the rate of \$15 per day for each auditor. The commissioner shall render a bill therefor by registered mail to the person charged with payment at the conclusion of the audit, which bill shall constitute notice of assessment and demand of payment thereof. The brewer, bottler, manufacturer, rectifier, wholesaler or retailer shall, within 10 days after the mailing of the bill, pay its amount, and such payment shall be credited to the appropriation made in s. 20.800 (1).

**139.12 COLLECTION NOT TO BE RESTRAINED.** No suit shall be maintained in any court to restrain or delay the collection or payment of the tax levied in ss. 139.01 to 139.25. The aggrieved taxpayer shall pay the tax when due, and, if he pays under protest, may at any time within 90 days from the date of such payment, sue the state to recover the tax

so paid, the summons and complaint to be served by delivering a copy to the attorney general or leaving it at his office in the capitol with one of his assistants or clerks. If it is determined that the tax, or any part thereof, was wrongfully collected, the department of administration shall issue a warrant on the state treasurer for the amount adjudged to have been wrongfully collected, and the treasurer shall pay the warrant out of the general fund. A separate suit need not be filed for each separate payment made by any taxpayer, but a recovery may be had in one suit for as many payments as may have been made.

**139.13 DISTRIBUTION OF REVENUES.** After an amount equal to the sum of 70 per cent of the estimated costs to be incurred from the appropriation made by s. 20.800 (1) for beverage tax division administration and the estimated cost under s. 20.670 (1) for administering alcohol studies as certified July 1 for the current fiscal year by the commissioner and the director of the public welfare department, respectively, has been set aside, one-half of the balance of all revenues derived from the occupational tax on intoxicating liquors shall be distributed to the cities, towns and villages and shall be used by them to reduce the tax on general property. Such distribution to local units of government shall be made semiannually and all cities, towns and villages shall share therein in proportion to their population in the last federal census. The estimated costs of administering the liquor tax law from s. 20.800 (1) and of alcohol studies from s. 20.670 (1) shall be adjusted to actual costs on the cash basis per the records of the department of administration as of June 30 following, and such adjustment shall be reflected in the liquor tax apportionment made immediately after the close of the state's fiscal year pursuant to this section.

**139.18 PRESUMPTIONS FROM POSSESSION.** (1) The possession of any fermented malt beverages on any licensed premises, other than upon the premises of a brewer or bottler, shall be deemed prima facie evidence that such products are kept with intent to sell and that such products are subject to the tax herein imposed.

(2) The possession of unstamped intoxicating liquor, other than wine or unadulterated apple cider, except upon the premises of a manufacturer, rectifier or wholesaler, or any licensed public warehouse shall be deemed prima facie evidence that such liquor is possessed with the intent to sell the same contrary to law.

**139.20 COMPULSORY TESTIMONY.** Any person may be compelled to testify in regard to any violation of this chapter of which he may have knowledge, even though such testimony may tend to incriminate him, upon being granted immunity from prosecution in connection therewith, and upon the giving of such testimony, such person shall not be prosecuted for or because of the violation relative to which he has testified.

**139.22 CONFISCATION.** Whenever the commissioner or any sheriff, policeman, marshal or constable, within his respective jurisdiction, discovers any fermented malt beverages upon any premises other than the premises of a brewer or bottler, or any intoxicating liquor upon any premises other than the premises of a manufacturer, rectifier, winery or wholesaler, and upon which the tax has not been paid or which was possessed, kept, stored, manufactured, sold, distributed or transported in violation of ss. 139.01 to 139.25 and chs. 66 and 176, the commissioner or any such officer may forthwith seize said fermented malt beverages or intoxicating liquors. Any such fermented malt beverages or intoxicating liquors so seized shall be held by the commissioner and disposed of through the department of administration as provided in s. 176.62 (2) (b).

**139.25 PENALTIES.** (1) **COUNTERFEIT STAMP.** Any person who falsely or fraudently makes, forges, alters or counterfeits any stamp prescribed by s. 139.06, or procures or causes to be falsely or fraudently

made, forged, altered or counterfeited any such stamp, or who knowingly possesses, utters, publishes, passes or tenders as true any false, altered, forged or counterfeited stamp, or affixes the same to any container, or uses any container upon which the stamp or stamps have been canceled, for the purpose of placing therein for sale, any intoxicating liquor without placing thereon stamps in the amount and of the kind and character herein provided, except for shipment in interstate commerce, or for shipment by a manufacturer to a rectifier shall be imprisoned in the state prison not less than one year nor more than 10 years.

(2) FALSE REPORTS. Any person required to make, render, sign or verify any report who makes any false or fraudulent return, or who attempts to evade the tax imposed by this chapter, or any person who aids or abets in the evasion or attempted evasion of such tax, shall be fined not less than \$1,000 nor more than \$5,000 or imprisoned for not less than 90 days nor more than one year, or both.

(3) FAILURE TO FILE REPORTS. Failure to file a report when due shall subject the person to a \$10 late filing fee.

(4) FAILURE TO KEEP RECORDS. Failure to comply with s. 139.11 (1) shall carry a penalty of revocation by the commissioner of taxation of the license issued together with a fine of not less than \$100 nor more than \$500 for each offense.

(5) MISCELLANEOUS. Any person who violates any provision of ss. 139.01 to 139.22 for which specific penalty is not provided shall be fined not more than \$500 nor less than \$50, or imprisoned not more than 90 days nor less than 10 days, or both, and any license or permit issued to him shall be subject to revocation.

(6) SECOND OFFENSES. If any person is convicted of a second offense under the provisions of ss. 139.01 to 139.22, he shall, in addition to the penalties herein provided, forfeit the right to purchase any stamps from the commissioner, and all rights conferred upon him by any license issued to him by any city, village or town shall without notice be deemed forthwith forfeited.

SECTION 7. 139.30 of the statutes is renumbered 176.03.

SECTION 8. 176.121 (1) of the statutes is amended by substituting "or any of his duly authorized employes" for the clause ", or any of his employes employed under section 139.03 (11) as he may designate,".

SECTION 9. 176.75 of the statutes is repealed.

Approved June 26, 1963.

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