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CHAPTER 81, Laws of 1977

AN ACT to amend 139.03 (2m) (intro.); and to create 139.03 (2t) of the statutes, relating to tax on liquor produced from whey and brewing wastes or by pollution control facilities.

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

SECTION 1. 139.03 (2m) (intro.) of the statutes is amended to read:

139.03 (2m) (intro.) The rate of such tax, effective November 5, 1971, and thereafter, is \$2.60 per wine gallon on intoxicating liquor, except wine and intoxicating liquor taxed under sub. (2t), containing 0.5% or more of alcohol by volume, and is computed in accordance with the following table: [See Figure 139.03 (2m) following]

SECTION 2. 139.03 (2t) of the statutes is created to read:

139.03 (2t) The rate of tax, effective on the effective date of this act (1977) and thereafter, is \$1 per wine gallon on intoxicating liquor, containing 0.5% or more of alcohol by volume, manufactured or distilled in this state by pollution control facilities as defined in s. 66.521 (2) (h) or from whey and brewing wastes which are produced in this state. The tax shall be computed in accordance with the following table, and the department of revenue shall calculate the equivalent rates for metric containers: [See Figure 139.03 (2t) following]

Figure: 139.03 (2t)

<u>Quantity in Wine Gallons</u>	<u>Quantity in Ounces</u>	<u>Tax</u>
Up to and including 1/64 of a gallon	Up to and including 2	\$.015625
More than 1/64 of a gallon to and including 1/32 of a gallon	More than 2 to and including 4	.03125
More than 1/32 gallon to and including 1/16 of a gallon	More than 4 to and including 8	.0625
More than 1/16 gallon and including 1/10 gallon	More than 8 to and including 12.8	.10
More than 1/10 gallon to and including 1 pint	More than 12.8 to and including 16	.125
More than 1 pint to and including 1/5 gallon	More than 16 to and including 25.6	.20
More than 1/5 gallon to and including 1 quart	More than 25.6 to and including 32	.25
More than 1 quart to and including 1/2 gallon	More than 32 to and including 64	.50
More than 1/2 gallon to and including 1 gallon	More than 64 to and including 128	1.00