

## Chapter Tax 12

## OLEOMARGARINE TAX

Tax 12.01	Purchase of tax stamps for colored oleomargarine or margarine	Tax 12.02	Affixing of tax stamps for colored oleomargarine or margarine
-----------	---	-----------	---

**Tax 12.01 Purchase of tax stamps for colored oleomargarine or margarine.** Tax stamps for colored oleomargarine or margarine may be purchased only by manufacturers of colored oleomargarine or margarine, and may be purchased only from the Wisconsin Department of Taxation, Division of Beverage and Cigarette Taxes, 1120 State Office Building, Madison, Wisconsin 53702. Mail orders will be filled when received directly from the manufacturer and accompanied by the proper remittance.

**History:** Cr. Register, June, 1967, No. 138, eff. 7-1-67.

**Tax 12.02 Affixing of tax stamps for colored oleomargarine or margarine.** (1) A tax stamp as prescribed by the department of taxation shall be securely affixed by the manufacturer in a prominent place on the outside of the principal display panel of each individual package containing one pound of colored oleomargarine or margarine to be sold in this state. The manufacturer shall securely affix to each individual package containing more than one pound of colored oleomargarine or margarine to be sold in this state the proper amount of stamps in a prominent place on the outside of such package, drum or other type of container.

(2) Any colored oleomargarine or margarine given or delivered in this state as a free sample must be properly stamped by the manufacturer in accordance with paragraph (1).

**History:** Cr. Register, June, 1967, No. 138, eff. 7-1-67.