

No. 35, A.]

[Published February 8, 1932.

CHAPTER 29.

AN ACT to provide emergency relief to the unemployed, an emergency forestry work for the unemployed by aid to forestry and promotion of forest fire protection, to levy emergency taxes upon incomes and to provide for emergency licensing of chain stores, to provide for an emergency extension of the redemption period of mortgages, to advance highway and bridge construction by extending the borrowing power of counties, providing penalties and making appropriations.

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

SECTION 1. EMERGENCY RELIEF APPROPRIATION. There is appropriated from the general fund for emergency relief purposes the entire receipts from the emergency tax on incomes and the emergency licensing of chain stores provided for in this act, less the amounts appropriated for administration, such amounts to be allotted, distributed, expended and paid as provided in sections 2. and 3.

SECTION 2. ALLOTMENT AND DISTRIBUTION OF EMERGENCY RELIEF APPROPRIATION. The appropriation made in section 1 of this act is allotted and shall be distributed, expended and paid as follows:

(1) Upon the taking effect of this act, there shall be paid, upon certification of the industrial commission, to the several counties administering outdoor poor relief under the county system and to the several cities, towns and villages administering outdoor poor relief under the local system, one dollar per inhabitant as shown in the 1930 census.

(2) On presentation of satisfactory proofs to the industrial commission of their expenditures for outdoor poor relief in the calendar year 1931, there shall be paid to counties, cities, towns and villages administering outdoor poor relief, twenty-five per cent of their expenditures for outdoor poor relief in 1931. The term "outdoor poor relief" as used in this act shall include so much of the labor costs of public works undertaken to provide employment for the unemployed as the industrial commission finds represented the equivalent of outdoor poor relief. If, at the time

when payments hereunder are to be made, the industrial commission is in doubt as to any items claimed by any county, city, town or village to have been expended for outdoor poor relief, it may certify a partial payment based upon the items which are not in doubt and subsequently determine the additional amount, if any, to which such county, city, town or village is entitled. All claims hereunder shall be filed with the industrial commission prior to April 1, 1932, unless the commission shall, for good cause shown, grant an extension of the time for filing such claims.

(3) Five hundred thousand dollars is allotted to the conservation commission, for the building of fire lanes and roads and other necessary fire protection work, and this appropriation shall remain available for the purposes for which it is made until used. The projects to be undertaken under authority of this section shall be determined by the conservation commission after consultation with the interim committee on the cut-over land and tax problems of northern Wisconsin created by Joint Resolution No. 28, S., of the regular session of 1931. As far as consistent with efficient and economical administration, all work hereunder shall be so conducted as to afford employment to the maximum number of unemployed or partially employed citizens of the state.

(4) Two hundred fifty thousand dollars is allotted to the industrial commission and shall be paid upon its certification to counties, cities, towns and villages administering outdoor poor relief, in which for any reason the allotments made under other provisions of this section, do not, in the opinion of the commission, fairly measure the burden of relief in 1932.

(5) The entire balance of this appropriation shall be paid to counties, cities, towns and villages administering outdoor poor relief in the proportion which their expenditures for outdoor poor relief in 1931 bore to the total expenditures for this purpose in this year throughout the state. Payments hereunder shall be made on certification of the industrial commission, at times and in aggregate amounts as the emergency board shall authorize. In determining the total expenditures for outdoor poor relief in 1931 throughout the state for purposes of this subsection, the industrial commission shall disregard all expenditures by counties, cities, towns and villages which shall not have filed their claims as provided in subsection (2).

(6) All amounts paid to counties, cities, towns and villages pursuant to this section which are not used before December 31, 1933, for outdoor poor relief shall be applied to a reduction of the general property tax levies of 1933.

SECTION 3. EMERGENCY BOARD CONTROL. It is the intent of the legislature that no expenditures shall be made under this act in excess of the receipts from the special taxes which are levied, so that no state tax on property will be required to make up the deficiency. It is the further intent of the legislature that payment shall be made at times and in amounts which will not embarrass the state treasury or endanger the solvency of the public depositories. To this end, the emergency board may postpone, in whole or in part, any payment authorized by section 2 for such time as it deems advisable, and it shall determine the amounts to be paid under subsection (5) of said section on the basis of the actual receipts from the emergency tax on incomes and the chain store license fees.

SECTION 4. EMERGENCY INCOME TAX. (1) To provide revenues in the year 1932 to meet the appropriations for relief purposes made in section 1 of this act, there is levied and there shall be assessed, collected, and paid, in addition to all other income taxes, an emergency tax upon the net incomes of all persons other than corporations in the calendar year 1931 or corresponding fiscal year computed at the rates specified in subsection (1) of section 71.06.

(2) The emergency tax on incomes levied in this section shall be assessed, collected and paid in the same manner, upon the same income, and at the same time as provided by law for the assessment, collection and payment of the normal income tax on persons other than corporations, with the following variations:

(a) The provisions of paragraphs (a), (b) and (c) of subsection (1m) of section 71.10 and all other provisions of chapter 71 relating to the averaging of net incomes for assessment purposes shall not apply.

(b) In the determination of "taxable income" for the purposes of these emergency taxes, gains or losses on the sale or disposition of stocks, bonds and other securities and from the sale of real estate or personal property provided for in paragraph (d) of subsection (2) of section 71.02 and in subsection (3) of sec-

tion 71.03 and in subsection (3) of section 71.04 shall not be applicable, unless said assets constitute the regular stock in trade of the taxpayer which would properly be included in the inventory if on hand at the close of the year, or unless the property is held by the taxpayer in the course of his regular trade or business.

(c) Subsection (4) of section 71.04 allowing a deduction to persons other than corporations of certain dividends received by them shall not be applicable.

(d) The percentage specified in the preceding paragraph shall be reduced by ten per cent for each one million dollars (ignoring fractions) made available to this state by the federal government prior to July 1, 1932, for the relief of distress resulting from the agricultural and industrial depression, other than federal highway funds which must be matched by state funds.

(3) The exemptions specified in section 71.05 shall apply to the emergency income taxes herein imposed, (except that exemption for each dependent child shall be six dollars), as shall all other provisions of law governing normal income taxes, except as otherwise expressly provided in this section. Section 71.26 relating to the teachers' retirement surtax shall not apply.

(4) The whole amount collected under this section shall be paid into the general fund of the state treasury through the same channels as other income taxes are paid, and shall be used to reimburse said fund for the appropriations for emergency relief made in section 1 of this act.

SECTION 5. EMERGENCY CHAIN STORE LICENSES. (1) Every person, firm, corporation or association engaged in the business of operating or maintaining in this state under the same general management, supervision and ownership two or more stores or mercantile establishments where goods, wares or merchandise are sold or offered for sale at retail shall for the purposes of this section be deemed to be engaged in the chain store business. The fact that the several retail stores or mercantile establishments are ostensibly owned or operated by separate corporations shall not defeat the application of this section where such stores or establishments are under the same general management, supervision and majority stock ownership.

(2) From and after February 15, 1932, and until January 1, 1934, no person, firm, corporation or association shall engage in

the chain store business in this state unless he shall first have secured a license to engage in such business from the department of agriculture and markets. Such license shall be issued for the calendar year and shall be renewable annually.

(3) Application for a license shall be made on a form to be prescribed and furnished by the department of agriculture and markets and shall set forth the name of the applicant, the name and the specific location of each retail store or mercantile establishment operated or proposed to be operated in this state, and such other facts as the department may require.

(4) The fee for a license to engage in the chain store business shall be as follows:

(a) Ten dollars for each store in excess of one but not to exceed five;

(b) Twenty dollars for each store in excess of five but not to exceed ten;

(c) Thirty-five dollars for each store in excess of ten but not to exceed twenty;

(d) Fifty dollars for each store in excess of twenty.

(5) Every license issued prior to the first day of July in any year shall be charged for at the full rate prescribed in subsection (4), and every license issued on or after the first day of July shall be charged for at one-half of such full rate.

(6) A person, firm, corporation, or association engaged in the chain store business may after securing its annual license acquire, open or establish additional stores upon application for an extension of the license to cover such stores and the payment of the prescribed fees, which shall be computed upon the basis of the whole number of stores operated by such licensee in the state.

(7) Upon application and the payment of the prescribed license fee, the department of agriculture and markets shall issue to the applicant a separate license for each store operated in the state. Each licensee shall display the license so issued in a conspicuous place in the store designated in such license.

(8) All licenses shall expire on the thirty-first day of December of each year, and application for a renewal of the license shall be made in the same manner as for an original license and shall be allowed upon payment of the prescribed fees, provided, how-

ever, that application for licenses for the calendar year 1933 shall be made and license fees paid prior to January 1, 1933.

(9) Any person, firm, corporation or association violating any of the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than twenty-five nor more than one hundred dollars, and the illegal operation of each retail store or mercantile establishment for each and every day that such violation shall continue shall constitute a separate and distinct offense.

(10) It shall be the duty of the department of agriculture and markets to enforce the provisions of this section and it shall report violations to the attorney-general and the district attorney for prosecution.

(11) All moneys received by any person on behalf of the state under the provisions of this section shall within one week after receipt be paid into the general fund and shall be used to reimburse said fund for the appropriations made therefrom for emergency relief in section 1 of this act.

(12) No order shall be issued by any court to restrain or delay the enforcement of this section at the suit of the person, firm, corporation or association required to procure a license hereunder, but such aggrieved person shall pay the license fee as and when due, and if paid under protest may at any time within two years from the date of such payment sue the state in an action at law to recover the fee so paid, with legal interest thereon, from the date of payment. If it is finally determined that said fee, or any part thereof, was wrongfully collected for any reason, it shall be the duty of the secretary of state to issue his warrant on the treasurer for the amount of such fee so adjudged to have been wrongfully collected, together with interest thereon, and the treasurer shall pay same out of the general fund. A separate suit need not be filed for each separate payment by any licensee, but a recovery may be had in one suit for as many payments as may have been made, and which are not barred by the limitation of two years herein imposed.

SECTION 6. APPROPRIATIONS FOR ADMINISTRATION. There is appropriated from the general fund, on the taking effect of this section, to the industrial commission, the tax commission, and the department of agriculture and markets, each, ten thousand dollars

for the performance of their duties under this act, and these appropriations shall remain available while these duties continue.

SECTION 7. EMERGENCY EXTENSION OF REDEMPTION PERIOD IN MORTGAGE FORECLOSURES. In any action commenced prior to January 1, 1934, in which judgment of foreclosure and sale has not been entered at the time this act takes effect, the one year period specified in section 278.10 of the statutes shall be extended to two years but in no event beyond January 1, 1936, provided the person entitled to redeem the mortgage premises shall pay all insurance premiums as provided in the mortgage and all taxes on the mortgaged property accruing after such judgment, before they become delinquent, and shall also pay on or before the expiration of one year from the date of such judgment, one year's interest thereon.

SECTION 8. ADVANCEMENT OF HIGHWAY AND BRIDGE CONSTRUCTION. (1) In the present emergency every effort should be made to coordinate and advance the highway and bridge construction programs of the state and counties so as to afford maximum unemployment relief. To this end the highway commission shall consider what projects, which are deemed necessary by the highway commission in its normal five-year program and which would give employment to large numbers of unemployed workmen, might be undertaken to July 1, 1933, and shall cooperate with county authorities in getting such projects actually under way.

(2) To insure prompt action in carrying out the intent of subsection (1), the provisions of section 67.14 shall be suspended as to bonds authorized prior to July 1, 1933, to carry out a highway or bridge construction project approved by the highway commission; provided, that the aggregate of all bonds which may be issued without a referendum shall not exceed two and one-half per cent of the value of all taxable property in the county as equalized by the tax commission. The provisions in subsection (4) of section 84.03 relating to the minimum allotments of state aid for state trunk highways to be made to counties which have bonded themselves for the improvement of state trunk highways shall be construed to include bonds issued by counties under the authority of this section.

SECTION 9. If any provision of this act, or the application thereof to any person or circumstances, is held invalid, the re-

mainder of this act and the application of such provision to other persons or circumstances, shall not be affected thereby.

SECTION 10. This act shall take effect upon passage and publication.

Approved Feb. 6, 1932.

No. 56, A.]

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CHAPTER 30.

AN ACT to authorize the emergency board to reduce, if necessary, any and all state appropriations for the fiscal years ending June 30, 1932, and June 30, 1933.

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

SECTION 1. As an emergency measure necessitated by decreasing state revenues and to prevent the necessity for a state tax on general property, the emergency board is authorized to reduce any appropriation made to any department, board, commission, institution, society or association, or for any aid, activity or purpose, for the fiscal years ending June 30, 1932, and June 30, 1933, by such amount as it deems feasible, not exceeding twenty per cent of the appropriations for these years made or continued by this legislature in its regular session of 1931. Appropriations of receipts and of a sum sufficient shall for the purposes of this act be regarded as equivalent to the amounts expended thereunder in the fiscal year which ended June 30, 1931. It is the intent of this act that all activities, aids and services of the state government required by law shall be continued in an efficient manner, but because of the uncertainties of the existing economic situation it is necessary that no public funds be expended or obligations incurred unless there shall be adequate revenues to meet the expenditures of the government; therefore, the emergency board shall, if it deems it necessary, make such reductions of such appropriations as in its judgment will secure sound financial operation of the government and at the same time interfere least with the services and activities of the state. Nothing herein shall be construed to authorize a reduction in the salaries of state employes receiving less than two thousand dollars per annum nor an increase in their hours of labor.