

at the seat of government, and transmit to each clerk of the board of supervisors of the several counties in this state, a copy of the paper containing said act.

§ 11. Chapter 498 of the session laws of 1852, entitled an act to provide for the equalization of taxes in this state, and all acts and parts of acts conflicting or interfering with the provisions of this act are hereby repealed.

§ 12. This act shall take effect and be in force from and after its publication.

Approved, April 1, 1854.

Chap. 74.

AN ACT *taxing Rail Roads and Plank Roads.*

Published, April 10, 1854.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows :

§ 1. That the several railroad companies and plank road companies now organized or hereafter organized in this state, and completed in whole or in part, and being operated or used, shall on or before the tenth day of January in each year make out and return, or cause to be made out and returned to the treasurer of this state, a true and just statement of the gross earnings of their respective roads for the preceding year, up to the first day of January; which statement shall be verified by the affidavit of the secretary and treasurer of each respective company.

Railroad companies to make annual statement of gross receipts, &c.

§ 2. It shall be the duty of the said railroad companies and plank road companies to pay or cause to be paid to the treasurer of the state for the use of the state, on or before the tenth day of January in each year, a sum equal to one per centum of the gross earnings of their respective roads so returned, which amount of tax shall take the place and be in full of all of the taxes of every name and kind upon said roads, or other property belonging to said companies, or the stock held by individuals therein, and it

Shall pay tax, &c

shall not be lawful to levy or assess thereupon any other or further assessment or tax for any purpose whatsoever; but when a railroad or plank road lies partly within this state and partly in another state or territory, the company shall pay such proportion of one per centum upon the gross earnings of the whole road so returned, as the length of that portion of the road within this state, bears to the whole length of said road.

Where railroad lies only partly in this state.

§ 3. If any railroad company or its officers shall fail to comply with the requirements of this act, such company shall forfeit to the treasurer of this state, for the use of the state the sum of ten thousand dollars, for each case of neglect, to be recovered in the name of the state treasurer by action of debt on this statute.

Forfeitures by railroad companies for neglect of provisions of this act.

§ 4. If any plank road company or its officers shall fail to comply with the requirements of this act, such company shall forfeit to the treasurer of the state for the use of the state, the sum of one thousand dollars for each case of neglect, to be recovered in the manner provided in the preceding section.

Forfeiture of Plankroad Co's.

§ 5. If any rail road or plank road company shall fail to make the return required by this act, the treasurer of the state shall ascertain, as near as may be, the gross earnings of such delinquent company, and assess thereupon the said one per centum. and shall seize and lay upon the whole or any part of the property, rights, and franchises of said company, and after giving ten days' public notice of the time and place of sale, shall proceed to sell at public auction the same, to satisfy the amount thereof, together with all costs and disbursements (to be taxed by the attorney general of the state,) incurred in making such assessments and sale thereof. *Provided, however,* That nothing herein contained shall be so construed as to defeat the right of the treasurer in behalf of the state, to sue for and recover the penalties prescribed in section three and four of this act.

Where companies fail to make returns, state treasurer to assess the one per cent.

Proviso.

§ 6. All acts or parts of acts conflicting with the provisions of this act, are hereby repealed, so far as the property mentioned in this act is concerned.

§ 7. This act shall be printed by the state printer immediately after the passage thereof, and when so published shall take effect and be in full force.

Approved, April 1, 1854.