

thereof, and prepare plans for the representation and display of the state at said exposition, and make a full report of its proceedings, plans and recommendations to the next session of the legislature.

SECTION 5. This act shall take effect and be in force from and after its passage and publication.

Approved April 18, 1899.

No. 356, S.]

[Published April 20, 1899.

CHAPTER 206.*

AN ACT creating the offices of commissioner and assistant commissioners of taxation, and making an appropriation therefor.

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

SECTION 1. In order to secure improvement in the system and an equalization of taxation in this state, there shall be a commissioner of taxation, a first assistant commissioner, and a second assistant commissioner. The governor shall nominate, and by and with the consent of the senate at this session, appoint as such officers, persons known to him to possess knowledge of the subject of taxation and skill in matters pertaining thereto, to serve ten years from May first, 1899.

Commission,
of what to
consist.
Senate to
confirm ap-
pointments.

SECTION 2. The commissioner and each of his assistants and any clerk appointed by him, within thirty days after his acceptance of such appointment, and before entering upon the discharge of his duties, shall take, subscribe and file

To take oath
of office.

See chapter 322, laws of 1899.

with the secretary of state the constitutional oath of office.

Power and
duty of
commissioner.

SECTION 3. The commissioner shall have a general supervision of the system of taxation throughout this state, shall have power to make a thorough investigation thereof, and shall report to the legislature on the first day of each regular session the results of his supervision and investigation, and shall formulate and recommend legislation for the improvement of the system and for the equalization of the taxation of the state. He shall keep in his office a public record of his acts and orders, and print from time to time for general circulation, such information as he may deem proper.

Power of
commissioner
to investigate
and take
testimony.

SECTION 4. In making any investigation, he shall have power to require local officers whose duties pertain to the assessment and collection of taxes, or to the disbursement of public funds, to report to him in form as prescribed by him, to call upon individuals and corporations for information bearing upon the subject of taxation, to examine books and papers, to summon witnesses to appear and testify and to produce books and papers before him at a time and place to be appointed by him, and in case of the refusal of any person to obey his summons, to report the same to the attorney general, who shall thereupon institute proceedings in the proper circuit court to compel such obedience. The commissioner may administer oaths or affirmations. In the discretion of the commissioner, fees may be allowed to witnesses, and on his certificate, duly audited, paid by the state treasurer, for attendance and traveling as provided in section 4067 of the statutes of 1898. Any person testifying falsely before the commissioner shall be guilty of and punished for perjury.

Duties of
assistant
commissioners

SECTION 5. The assistant commissioners shall perform such duties as the commissioner may prescribe, and in the performance thereof shall exercise, so far as necessary, the power hereby vested in the commissioner.

SECTION 6. The commissioner shall be a member of and preside at the meetings of the state board of assessment, and shall lay before the board such information within his possession as in his judgment will assist it in its deliberations.

Commissioner to preside over meeting of state board of assessment.

SECTION 7. The annual compensation of the commissioner shall be five thousand dollars, of the first assistant commissioner four thousand dollars, of the second assistant commissioner three thousand dollars, and of any clerk or employee in his office, the sum fixed by him; and no person while serving as commissioner or as either of his assistants, or as a clerk in his office shall hold any other office or position of trust or profit, or pursue any other business or avocation, or serve on or under any committee of any political party.

Compensation of commissioners and employes.

SECTION 8. Rooms in the capitol shall be set apart for the use and furnished under the direction of the commissioner. His postage, stationery and office supplies shall be provided by the superintendent of public property, and his printing done by the commissioners of the public printing.

Office supplies, who to furnish.

SECTION 9. The salaries of the commissioner, of his assistants and clerks, their necessary traveling expenses and all the other disbursements of his office shall be paid out of the state treasury, as the salaries and expenses of other state officers are paid, and a sum sufficient to carry out the provisions of this act is hereby appropriated.

Appropriation clause.

SECTION 10. This act shall take effect and be in force from and after its passage and publication.

Approved April 19, 1899.