

No. 37, A.]

[Published March 4, 1925.]

**CHAPTER 10.**

AN ACT to amend subsection (1) of section 20.15 of the statutes, relating to memorial hall, and making an appropriation.

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

SECTION 1. Subsection (1) of section 20.15 is amended to read: (20.15) (1) To the custodian of memorial hall, annually, beginning July 1, \* \* \* 1925, \* \* \* two thousand dollars, for the execution of the functions prescribed by sections 45.01 to 45.04. Of this there is allotted to the custodian an annual salary of fifteen hundred dollars.

SECTION 2. This act shall take effect July 1, 1925.

Approved March 2, 1925.

No. 96, S.]

[Published March 12, 1925.]

**CHAPTER 11.**

AN ACT to repeal subsection (3) of section 20.04 and the introductory paragraph and subsections (1), (2), (3) and (4) of section 20.49; to renumber subsections (5), (6) and (8) of section 20.49, to be subsections (11), (12) and (13), respectively; to amend subsection (14) of section 20.20, paragraph (d) of section 20.42, subsection (13) of section 20.49, as renumbered, and subsection (2) of section 82.02; and to create subsection (4) of section 20.05, a new introductory paragraph and ten new subsections of section 20.49 to be numbered subsections (1) to (10) of section 20.49, chapter 78, subsection (6) of section 83.01, subsection (3) of section 84.01, paragraph (d) of subsection (4) of section 84.02, and subsection (9) of section 84.03 of the statutes, levying a tax on the privilege of using motor vehicle fuel in propelling motor vehicles over the highways, providing for its distribution, and making appropriations.

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

SECTION 1. Subsection (3) of section 20.04, the introductory paragraph, and subsections (1), (2), (3) and (4) of section 20.49 of the statutes are repealed, but such repeals shall not affect the appropriations made therein for the fiscal year ending June 30, 1925 or any prior year, except as otherwise specifically provided in section 5 of this act, and all balances in any of these appropriations shall remain available and may be expended for the purposes for which originally made.

SECTION 2. Subsections (5), (6) and (8) of section 20.49 of the statutes are renumbered to be subsections (11), (12) and (13), respectively, of section 20.49 of the statutes.

SECTION 3. Subsection (14) of section 20.20, paragraph (d) of section 20.42, subsection (13) of section 20.49 as renumbered and subsection (2) of section 82.02, of the statutes, are amended to read: (20.20) (14) On \* \* \* *October 1, 1925*, \* \* \* *and annually thereafter, fifty thousand dollars*, as provided by \* \* \* subsection \* \* \* (6) of section \* \* \* 20.49, for the construction and maintenance of roads in the state park areas and of roads leading from the nearest state trunk highways to the park areas. All work done under this subsection by the state conservation commission shall be determined upon jointly with the state highway commission, and all construction shall be performed in accordance with plans, specifications and contracts, or other arrangements, approved by the said highways commission. Outside the limits of said park areas not more than one direct connection to the most convenient state trunk highways may be built or maintained under the provisions of this subsection.

(20.42) (d) Annually, beginning \* \* \* *October 1, 1925*, *fifteen thousand dollars* as provided by \* \* \* subsection \* \* \* (7) of section \* \* \* 20.49, for the purpose of making a survey of the local road materials available for the construction and maintenance of the state *and county* trunk highway systems and the county systems of prospective state \* \* \* highways \* \* \*. Expenditures, under this subsection, by the geological and natural *history* survey shall be made on plans approved by, and in such places as may be directed by the state highway commission.

(20.49) (13) From time to time, sums sufficient to defray the cost of delivering into the state, equipping, storing, repairing and handling motor vehicles and other equipment and supplies and

explosives which may be given to the state of Wisconsin by the federal government for use in highway construction, *and for the performance of engineering work, on request of town, village, or county boards or county highway committees, or in connection with any work to be done under any appropriation under this section*, but not exceeding in total from the general fund one hundred thousand dollars. All receipts from the rental, sale or exchange of any of the above *and for the performance of engineering work* shall be paid within one week after receipt into the general fund and are appropriated therefrom and added to this appropriation. When the receipts of said fund shall be sufficient to repay to the general fund the sums advanced and still leave a balance in said fund sufficient to carry out the purposes hereof such repayment shall be made, and any excess of receipts above the amount required to make such repayment shall be credited to the appropriation for highway maintenance and construction.

(82.02) (2) To advise towns, villages and counties with regard to the construction and maintenance of any road or bridge, when requested. *On the request of any town, village, or county board, or county highway committee, any engineering work necessary in connection with improvements by any town or county under the provisions of chapters 81 or 83 of the statutes, may be performed by the commission and charged at cost to the town or county. Any moneys paid into the state treasury in payment for such engineering work shall be credited to the appropriation under subsection (13) of section 20.49.*

SECTION 4. A new subsection is added to section 20.05, a new introductory paragraph and ten new subsections are added to section 20.49, a new chapter is added to the statutes, a new subsection is added to section 83.01, a new subsection is added to section 84.01, a new paragraph is added to subsection (4) of section 84.02; and a new subsection is added to section 84.03 of the statutes, to be numbered and to read: (20.05) (4) On April 1, 1925, five thousand dollars or such portion thereof as may be required, and on July 1, 1925, and annually thereafter, such sum as may be required, not to exceed ten thousand dollars, to pay the expense of administering the tax on motor vehicle fuels imposed by chapter 78 of the statutes.

(20.49) (Introductory paragraph) There is appropriated from the general fund, to the state highway commission, an-

nually, an amount equal to the surplus of the motor vehicle registration fees and the surplus of the motor vehicle fuel taxes paid into the general fund under the provisions of chapters 78 and 85, after deducting the actual cost of administering said chapters, and any allotments of federal aid made to this state by any act or acts of the congress of the United States enacted subsequent to the acts approved November 9, 1921, and June 19, 1922, amendatory and supplementary to the federal aid act of July 11, 1916, by which further allotments of federal aid for the improvement of highways may be made available to this state. This amount shall be apportioned and distributed by the state highway commission as follows:

(20.49) (1) Annually, beginning July 1, 1926, one hundred thousand dollars, for the execution of its functions; but the members of the commission shall receive no compensation other than their actual and necessary traveling expense, except as herein expressly allotted. Each appointive member shall receive five dollars for each day such member shall attend a meeting of the commission, or attend and conduct or participate in any public meeting held in the state to discuss highway administration, construction or maintenance.

(2) After the amount provided for in subsection (1) has been set aside, on July 1, 1926, and annually thereafter, ten per cent of the remainder as a free fund for the improvement of the state trunk highway system, which shall be expended on projects in such order and in such places, as the commission shall from time to time determine will best meet the highway requirements of the people of the state, and may be used for improvements either independent of or in conjunction with any other funds that have been or may be made available for the improvement of the state trunk highway system within any county.

(3) On October 1, 1925, and annually thereafter, for marking and signing the state trunk highway system, one hundred thousand dollars.

(4) On July 1, 1926, and annually thereafter, to the counties, cities and villages of the state, for the maintenance of the state trunk highway system within their limits and for connecting streets in cities between portions of the state trunk highway system and for swing or lift bridges on such system, within such cities and villages the following sums: each county shall receive

for each mile which is a primary federal aid highway, the sum of five hundred dollars, for each mile which is a secondary federal aid highway, the sum of four hundred dollars, and for each mile of the system not a federal aid highway, the sum of three hundred dollars. Each city shall receive for each mile of streets within its limits, selected by the highway commission, not a part of the state trunk highway system but forming connections through said city between portions thereof, or between such system and the highway systems of adjoining states, the same amount per mile as the county receives for portions of the state trunk highway system of like classification. Of these sums, not more than two per cent shall be used to pay the cost of supervision by the highway commission. Each county, city or village which maintains a free swing or lift bridge, more than fifty feet in length, on the state trunk highway system, within a city or village, shall receive the following sums: If such bridge is less than one hundred feet in length, one thousand dollars, if more than one hundred feet but not more than one hundred and fifty feet in length, two thousand dollars; if more than one hundred and fifty feet but not more than two hundred feet in length, three thousand dollars; if more than two hundred feet but not more than two hundred and fifty feet in length, four thousand dollars; if more than two hundred and fifty feet in length, five thousand dollars. The funds herein allotted on account of any street within a city, not a portion of the state trunk system, or on account of any swing or lift bridge, shall be held to the credit of the county, city or village and such portions thereof shall be paid to the proper county, city or village treasurer as the clerk of said county, city or village shall certify that the county, city or village has spent in construction or maintenance on said connecting street or swing or lift bridge. Any city may arrange to have any work on connecting streets, or swing or lift bridges, for which an allotment is made under this section, performed by the county and in that case the allotment shall be expended as if made to the county.

(5) On October 1, 1925, two hundred thousand dollars, on October 1, 1926, and annually thereafter, two hundred and fifty thousand dollars to pay the state's portion of the cost of bridges under sections 87.02 to 87.05 of the statutes.

(6) On October 1, 1925, and annually thereafter, fifty thousand dollars for the construction and maintenance of roads in the state park areas and for roads leading from the most convenient state trunk highways to state park areas. All work done under this subsection shall be done by the state conservation commission in accordance with subsection (14) of section 20.20 and shall be determined jointly with the state highway commission and be performed in accordance with plans, specifications and contracts, or other arrangements, approved by the highway commission. Outside the limits of the park areas, not more than one direct connection to the most convenient state trunk highway may be built or maintained under the provisions of this section.

(7) On October 1, 1925, and annually thereafter, fifteen thousand dollars for the purpose of making surveys of local road materials available for the construction and maintenance of the state and county trunk highway systems and the county systems of prospective state highways. All work done under this subsection shall be by the geological and natural history survey, in accordance with paragraph (d) of section 20.42, on plans approved by and in such places as shall be directed by the highway commission.

(8) On January 1, 1926, and annually thereafter, to the towns, villages and cities of the state, for the improvement of public roads and streets within their respective limits which are open and used for travel, and which are not portions of the state or county trunk highway systems, and which are not direct connections through cities between state trunk highways, the following sums: each town and village shall receive for each mile of such road or street, the sum of twenty-five dollars; each city with a population not more than ten thousand by the last federal census shall receive for each mile of such road or street, the sum of fifty dollars; each city with a population more than ten thousand and not more than thirty-nine thousand shall receive for each mile of such road or street, the sum of one hundred dollars; each city with a population more than thirty-nine thousand and not more than one hundred and fifty thousand shall receive for each mile of such road or street, the sum of one hundred and fifty dollars; and each city with a population more than one hundred and fifty thousand shall receive for each mile of such road or street, the sum of two hundred dollars. The amounts allotted to cities under this subsection shall be paid into their respective treas-

uries; the amounts allotted to the towns and villages shall be paid into the treasuries of the counties in which such towns and villages are located. The amounts allotted to the towns and villages shall be expended by the town and village officers, subject to the supervision and approval of the county highway committee, but the town and village boards may authorize the work to be done by the county. A report of the work done shall be made each year by the town or village board, if the town or village does the work, and by the county highway commissioner if the work is done by the county. Copies shall be filed with the clerk of the town or village, the county clerk and the highway commission. The board of every town and village, and the council of every city, shall, not later than September 1, 1925, file with the commission and with the county clerk, a correct plat of their respective towns, villages and cities showing the mileage of roads and streets open and used for travel. In computing the mileage, the lengths included in road and street intersections shall not be included more than once. One-half of the mileage of roads or streets on boundary lines shall be considered as lying in each town, village or city.

(9) On July 1, 1926, and annually thereafter, for the improvement of the state trunk highway system, and the county trunk highway systems, the amount remaining after the amounts appropriated under subsections (1) to (8) have been set aside. This amount shall be allotted in the manner provided by subsection (9) of section 84.03.

(10) Payments from the appropriations made by subsections (1), (2), (3), (4), (5), (8), and (9) hereof, shall be made only on the order of the state highway commission, from which order the secretary of state shall draw his warrant upon the general fund of the state in favor of the payee and charge the same to the proper appropriation. At the end of any quarter of the fiscal year, the appropriations under subsections (2), (4) and (9) may be anticipated, by the highway commission, and used for the purposes of the respective subsections, to such extent as shall, in their judgment, approved by the governor, be justified by the receipts during that fiscal year. Any balance remaining at the end of the fiscal year for which the appropriation is made shall go forward and be available for the same purpose in succeeding years.

## CHAPTER 78.

## MOTOR VEHICLE FUEL TAX.

78.01 It is the intent of this chapter to impose a tax upon the owners and operators of motor vehicles propelled by an engine or engines driven directly or indirectly by the combustion of motor vehicle fuel, over and upon the public streets, roads and highways, by requiring them to pay for the privilege thereof, in addition to the registration fee, at the rate of two cents per gallon for all motor vehicle fuel so used, which tax is to be collected as hereinafter provided. The provisions of this chapter are declared to be severable. If any section or part of a section shall be held unconstitutional for any reason, it is hereby declared that the remaining provisions of the chapter would have been enacted without such section or part of section, held to be unconstitutional, having been included therein.

78.02 For the purpose of this chapter the following definitions shall apply:

(1) "Motor vehicle" means all vehicles operated or propelled upon the public highways or streets of this state, in whole or in part, by the combustion of any one or more of the motor vehicle fuels defined herein.

(2) "Motor vehicle fuel" means and includes gasoline, benzine, naphtha, benzol, and all other volatile and inflammable liquids as may be used for operating or propelling motor vehicles except the product commonly known as kerosene.

(3) "Dealer" means and includes any person, firm, association, or corporation who imports or causes to be imported from any other state or country any motor vehicle fuel for distribution or sale in and after the same reaches this state, and also any person, firm, association, or corporation who produces, refines, manufactures or compounds any motor vehicle fuel in this state for distribution or sale within the state.

(4) "Sale," "sell" and "sold" include, in addition to their usual meaning, the transfer of motor vehicle fuel into the fuel tank of a motor vehicle or into a receptacle from which motor vehicle fuel is supplied to fuel tanks of motor vehicles.

78.03 All dealers in motor vehicle fuel in this state shall file a duly acknowledged certificate with the state treasurer on forms prescribed, prepared and furnished by the said state treasurer,



which shall contain the name under which such dealer is transacting business within this state, the names and addresses of the several persons constituting the firm or partnership, and if a corporation, the corporate name under which it is authorized to transact business, the names and address of its principal officers, resident general agent, and attorney in fact, and the place or places of business of such dealer, and whenever such dealer shall open up any new place of business he shall forthwith report such fact to the state treasurer.

78.04 Each and every dealer in motor vehicle fuel who is now engaged, or may hereafter engage, in his own name or in the name of others, or by or through representatives or agents in this state, in the sale of motor vehicle fuel, shall, not later than the fifteenth day of each calendar month, render to the state treasurer on forms prescribed, prepared and furnished by said state treasurer, a sworn statement of the number of gallons of motor vehicle fuel sold by him or them during the preceding calendar month. Such statement shall be sworn to by one of the principal officers in case of domestic corporations; by the resident general agent or agents, attorney in fact, or chief accountant or officers in case of a foreign corporation; by the managing agent or owner in case of a firm, association or individual; and shall contain a statement of the quantities of motor vehicle fuel sold within this state from his or their respective places of business, and if any of such motor vehicle fuel has been sold and delivered by such dealer to customers in the original packages, whether in tank cars, barrels or other packages, and in the same form and condition in which the same was imported, said statement shall show the amount of motor vehicle fuel so sold, and the names and addresses of the persons, firms or corporations to whom the same was sold.

78.05 Every dealer shall collect from the purchaser, in the first sale in commerce wholly within the state, and pay to the state treasurer, a license tax of two cents per gallon on all motor vehicle fuel sold, used or distributed by him in this state, other than such fuel sold by him in the original packages as above specified, unless the tax has already been paid, and shall have the option of paying said tax of two cents per gallon on all motor vehicle fuel sold by him in the state in the original packages in which the same was imported. Whenever any sale is made by a dealer in the original packages in which the same was imported, such dealer

shall deliver to the purchaser thereof an invoice of such motor vehicle fuel, stating the name and address of the purchaser, the quantity and kind of fuel sold, and whether or not said dealer assumes and agrees to pay the license tax on the said fuel, and such dealer shall transmit to the state treasurer at the same time he shall render the statement required in section 78.04 duplicate copies of all such invoices delivered by him during the period covered by such statement.

78.06 The license tax upon motor vehicle fuel sold or used in any calendar month shall be paid at the same time the statement required by section 78.04 is rendered to the state treasurer, who shall receipt the dealer therefor. Every dealer paying such tax or being liable for the payment thereof shall be entitled to charge and collect the sum of two cents per gallon on such motor vehicle fuel sold by him, as part of the selling price thereof, and in the case of compounds or when the tax shall have been paid on motor vehicle fuel or the ingredients entering into such motor vehicle fuel, under the provisions of this chapter or any other statute of this state, credit shall be allowed for such sum previously paid in computing the tax thereon, so that such motor vehicle fuel shall not be taxed twice.

78.07 It shall be unlawful for any person or persons, firm or corporation to purchase, receive or accept any motor vehicle fuel from any dealer in the original package as the same was imported into the state as specified in section 78.04, or to pay for the same or to sell or offer same for sale unless the invoice required by section 78.05 was by said dealer delivered to him at the time of the purchase or receipt of said motor vehicle fuel. Any person, firm or corporation who shall purchase or receive any motor vehicle fuel from any dealer in this state in the original packages in which the same shall have been imported, and upon which fuel the said dealer shall not have assumed to pay the tax as required by this chapter, shall on the fifteenth day of each month render to the state treasurer the same statement required of the dealer by section 78.04, and at the same time shall remit and pay to the state treasurer a license tax of two cents per gallon on such motor vehicle fuel upon which the dealer has not assumed to pay the tax.

78.08 The records of all purchases, receipts, sales, distribution and use of motor vehicle fuel of every dealer shall at all times during the business hours of the day be subject to inspection by

the state treasurer or by any agent or employe thereof duly authorized by him.

78.09 Any person or persons, firm or corporation who shall buy or use any motor vehicle fuel for the purpose of operating stationary gas engines, tractors used for agricultural purposes, motor boats, airplanes or aircraft, or who shall purchase or use any of such fuel for lighting, heating, cleaning or dyeing, or other commercial use of the same, except motor vehicles operated or intended to be operated, in whole or in part, upon the public highways or streets of the state, and on which motor vehicle fuel the tax imposed by this chapter has been paid, shall be entitled to a refund in the amount of such tax paid, upon presenting to the state treasurer on a form prescribed by him, a sworn statement, accompanied by the original invoice showing such purchase, setting forth the total amount of such fuel purchased and used by such consumer, other than in motor vehicles operated or intended to be operated upon the public highways or streets of the state, and the purpose for which said motor vehicle fuel, upon which claim for exemption from such tax is made, was used, and such other information as the state treasurer shall require. Upon the presentation of such sworn statement the state treasurer shall cause to be refunded to such consumer from the taxes collected on motor vehicle fuel, the tax paid by such consumer, on such motor vehicle fuel. The state treasurer may require additional information if he shall deem it advisable. Provided that all applications for refunds, as provided for in this section, shall be filed with the state treasurer in the first month of each quarter of the calendar year, and shall include only such motor vehicle fuel as has been purchased during the previous quarter, as shown by the invoice.

78.10 Any dealer, person or association of persons, firm or corporation violating any provision of this chapter, or any person, firm or corporation who shall fail or refuse to pay the tax imposed or make any false statement in any statement or report required by this chapter, or who shall make any false statement in connection with an application for refund of any money or taxes paid in the manner provided in this chapter, or who shall collect or cause to be repaid to him or to any person, any tax paid, not being entitled to the same under the provisions of this chapter, shall be deemed guilty of a misdemeanor, and upon conviction

tion thereof shall be punished by a fine of not less than one hundred nor more than one thousand dollars. There shall be no criminal prosecution due to the violation of any of the provisions of this chapter unless such prosecution is initiated within two years after the violation is committed.

78.11 The state treasurer is authorized to employ such clerical assistance as may be necessary to carry out and administer the provisions of this chapter, and to prepare and print such blanks, forms, reports and receipts, and any and all other things that may be necessary to provide for such administration, and to pay any and all such expenses so incurred, in an amount not to exceed the appropriation for such purpose, from the proceeds of the tax collected on motor vehicle fuels.

78.12 This chapter shall become effective on April 1, 1925, but shall not apply to any stocks of motor vehicle fuel delivered to any retail dealer or to any stocks of motor vehicle fuel delivered to any retail dealer or to any common carrier for shipment, to any retail dealer prior to that date.

(83.01) (6) Each county board shall, on or before the annual meeting of November, 1925, select a system of county trunk highways, exclusive of the state trunk highway system, which shall be marked, signed and maintained by the county. The systems of county trunk highways selected by county boards prior to such annual meeting are hereby validated and confirmed. Any road so selected shall, by virtue of such selection, become a portion of the county system of prospective state highways. Each county board, or the county highway committee, shall, by conference with the boards or highway committees of adjoining counties, or otherwise, cause their respective systems to join so as to make continuous lines of travel between the counties. A map of the county trunk system so selected in each county shall be filed with the county clerk, and copies thereof with the state highway commission, not later than April 1, 1926. The systems so selected shall be subject to the approval of the state highway commission, and after the map herein required has been filed with the commission and approved, the system shall be altered or increased only with the consent of the commission. The marking and signing of the county trunk highway systems shall be uniform throughout the state, as prescribed by the highway commission.

(84.01) (3) The legislature of the state of Wisconsin hereby declares its purpose and intent to make arrangements for and to provide such legislation as will insure the receipt by this state of the total funds that may be allotted to the state under any and all acts of Congress enacted subsequent to the acts approved November 9, 1921, and June 19, 1922, amendatory and supplementary to the federal aid act of July 11, 1916, by which further allotments of federal aid for the improvement of highways may be made available to this state, so that such roads in this state as may be entitled to receive federal aid in accordance with the provisions of any such acts, may be constructed, maintained, marked and signed in accordance therewith.

(84.02) (4) (d) The state highway commission is hereby authorized to cooperate with the United States bureau of public roads and the federal government in formulating and adopting a uniform system of numbering, or designating roads of interstate character within this state, and in the selection and erection of uniform danger signals and safety devices for the protection and direction of traffic on said highways.

(84.03) (9) The highway commission shall first set aside, and use for that purpose, from the amount appropriated for the improvement of the state trunk highway system and the county trunk highway systems by subsection (9) of section 20.49, a sufficient amount each year so that all of the federal aid allotted to this state under the federal aid acts approved November 9, 1921, and June 19, 1922, and available to this state in the four fiscal years ending in 1922 to 1925, shall be received from the United States, and the total allotments under said acts, and the state money necessary to match the same, expended on projects determined in the manner specified in subsection (3) of this section. The remainder shall be allotted by the state highway commission to the several counties of the state in the following manner: forty per cent shall be allotted in the ratio that the number of motor vehicles registered in each county bears to the total number of motor vehicles registered in the state, and sixty per cent in the ratio that the mileage of highways in each county, as determined from time to time by the highway commission, bears to the total mileage of highways in all the counties, and for the purposes of this subsection, one-half the mileage of all county line highways shall be considered as lying in each county, and the streets

and highways in villages and cities shall be excluded. Twenty per cent of the allotment to each county shall be set aside for the improvement of the county trunk highway systems and shall be used for constructing, repairing and maintaining the county trunk highways, and the bridges thereon under the supervision of the county highway committees; provided that the highway commission may so set aside not more than fifty per cent of the allotment to any county in which one-half or more of the state trunk highway system is constructed and surfaced with surfacing of a high type, satisfactory to the commission. The remainder shall be expended in the improvement of the state trunk highway system. If the state highway commission shall determine to improve a portion of the state trunk highway system, which is also a federal aid highway, the commission may determine to use the allotment to the county in which the improvement is located for that purpose and shall then proceed to execute the improvement as a federal aid project in the manner provided by section 84.06 of the statutes. Any portion of the allotment to any county that shall not be required for such federal aid projects shall be used to improve portions of the state trunk highway system in accordance with the provisions of chapter 83 of the statutes. Subject to the approval of the state highway commission, any portion of the allotment to any county with a population of two hundred and fifty thousand or more, not required for federal aid projects, may be used for the maintenance of the state trunk highway system in such county. Not more than two per cent of the amount allotted under this section for the improvement of the state trunk highway system under the provisions of chapter 83, shall be used to pay the cost of supervision by the highway commission. The county board of any county having a population of two hundred fifty thousand or more, may appropriate any portion of the state aid funds allotted to such county under this subsection to the cities and villages within such county for street construction. On or before the fifteenth day of March in each year each village and city clerk shall certify to the county clerk the total amount to be expended by such village or city for street construction. Thereafter at its next meeting the county board shall determine the amount to be so apportioned to such villages and cities and the amounts so determined shall be paid to various village and city treasurers.

**SECTION 5.** The motor vehicle registration fees collected during the fiscal year ending June 30, 1925, under the provisions of sections 85.04 to 85.17 of the statutes, are hereby appropriated and shall be distributed by the secretary of state as follows:

(a) There shall first be paid the cost of administering said sections by the secretary of state during the fiscal year ending June 30, 1925.

(b) One-quarter of the remaining amount shall be paid into the county treasuries of the several counties as soon as may be after the close of the fiscal year, in the proportion said fees were paid in by the residents of the said several counties, to be used for constructing, repairing, and maintaining highways in said counties, under the supervision of the county highway committee.

(c) There shall then be set aside from the remaining three-fourths as of July 1, 1925, one hundred and sixty-eight thousand dollars for the use of the state highway commission during the fiscal year ending June 30, 1926, to defray the cost of administration of the functions of said commission as prescribed by law.

(d) There shall then be set aside the sum of seven hundred and eighty-five thousand dollars as state aid for highways on March 1, 1925, to be apportioned and expended in the manner provided by chapter 83 of the statutes.

(e) There shall then be set aside, for the use of the state highway commission, the sum of one hundred and fifty thousand dollars, available March 1, 1925, to pay the state's portion of the cost of bridges constructed under the provisions of sections 87.02 to 87.05, inclusive, of the statutes.

(f) There shall then be set aside, for the use of the conservation commission on March 1, 1925, the sum of thirty-five thousand dollars for the construction and maintenance of roads in the state park areas and of roads leading from the nearest state trunk highways to the park areas; all work done under this appropriation shall be by the state conservation commission, and shall be determined jointly with the state highway commission and all construction shall be performed in accordance with plans, specifications and contracts or other arrangements approved by the highway commission.

(g) There shall then be set aside on March 1, 1925, the sum of ten thousand dollars for the use of the geological and natural history survey, for the purpose of making a survey of the local

road materials available for the construction and maintenance of the state trunk highway system and the county systems of prospective state highways. Expenditures under this subsection shall be made on plans approved by and in such places as shall be directed by the state highway commission.

(h) After the above amounts have been set aside, the following sums are appropriated and shall be allotted by the state highway commission as of July 1, 1925, to the several counties, cities and villages of the state for the maintenance of the state trunk highway system lying within said counties, cities and villages. Each county, city and village, which maintains a free swing or lift bridge, on the state trunk highway system, within a city or village, shall be entitled to receive for the maintenance of each swing or lift bridge over fifty feet in length on such state trunk highway system within its limits the following sums: If such bridge is not over one hundred feet in length, one thousand dollars; if over one hundred feet but not over one hundred and fifty feet in length, two thousand dollars; if over one hundred and fifty feet but not over two hundred feet in length, three thousand dollars; if over two hundred feet but not over two hundred and fifty feet in length, four thousand dollars; if over two hundred and fifty feet in length, five thousand dollars. Each county shall be entitled to receive three hundred dollars for each mile of the state trunk highway system lying within its limits. In computing the amount to be allotted to each county for the maintenance of the state trunk highway system lying therein, the state highway commission shall add to the state trunk highway mileage lying in each county the mileage of streets in cities, not a part of the state trunk highway system but forming connections through said cities between state trunk highways, and between state trunk highways and the highway systems of adjoining states, which connections shall be selected, measured and marked by the state highway commission. The funds allotted to any county on account of said streets shall be held to the credit of the proper city and such portion thereof shall be paid to the proper city treasurer, on order of the county highway committee, as the city clerk shall certify that the city has spent in construction or maintenance on said connecting streets.

(i) After the amounts appropriated in paragraphs (a) to (h), inclusive, have been set aside, the remainder shall be used to pay



the state's proportion of the cost of federal aid construction under the provisions of section 84.03 of the statutes.

**SECTION 6.** The taxes on motor vehicle fuel collected on account of sales made prior to July 1, 1925, under the provisions of chapter 78 of the statutes, are hereby appropriated and shall be distributed as follows:

(a) There shall first be paid the cost of administering said sections by the state treasurer during the fiscal year ending June 30, 1925, not to exceed five thousand dollars.

(b) The amount remaining is appropriated to the state highway commission and shall be used to meet the state's proportion of federal aid construction under the provisions of subsection (3) of section 84.03 of the statutes.

**SECTION 7.** If the foregoing provisions of subsection (14) of section 20.20, paragraph (d) of section 20.42, subsection (13) of section 20.49, subsection (2) of section 82.02, subsection (4) of section 20.05, the introductory paragraph and subsections (1) to (10) of section 20.49, chapter 78, subsection (6) of section 83.01, subsection (3) of section 84.01, paragraph (d) of subsection (4) of section 84.02, and subsection (9) of section 84.03 of the statutes, as enacted in this act, should be held invalid, nothing herein contained shall be construed as repealing, or intending to repeal the provisions of subsection (3) of section 20.04 or subsections (1), (2), (3), and (4) of section 20.49 of the statutes. It is the intention that the same shall continue unmodified in full force and effect if the courts of last resort shall hold that the effect of the said amendment to section 10 of article VIII, of the constitution, adopted at the general election of November 4, 1924, is to limit the appropriation by the state for internal improvements, to two-tenths of one mill of the taxable property of the state as determined by the last preceding state assessment.

**SECTION 8.** This act shall take effect upon passage and publication.

Approved March 11, 1925.