

No. 755, A.]

[Published April 4, 1933.]

CHAPTER 59.

AN ACT to levy an emergency occupational tax on fermented malt beverages, and providing for the collection thereof.

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

SECTION 1. EMERGENCY STATE TAX ON FERMENTED MALT BEVERAGES. (1) An emergency occupational tax is imposed and levied upon brewers, bottlers and importing distributors of fermented malt beverages sold by such brewers, bottlers or importing distributors other than for shipment in interstate commerce beyond the borders of this state. The rate of such tax shall be one dollar per barrel of thirty-one gallons, or three and one-quarter cents per gallon for any other quantity or fractional parts thereof. The tax herein imposed and levied shall apply to all fermented malt beverages sold, shipped or delivered after the effective date of this act.

(2) It shall be the duty of each brewer, bottler and importing distributor to keep complete and accurate records of all sales of fermented malt beverages and of all such beverages manufactured or imported. The state treasurer may prescribe reasonable and uniform methods for keeping such records, and the state treasurer or any duly authorized employe may examine any and all records of any brewer, bottler or importing distributor relating to fermented malt beverages manufactured, imported or sold.

(3) Every brewer, bottler and importing distributor shall between the first and the fifteenth day of each calendar month, following the month in which this act becomes effective, make a verified return to the state treasurer of all fermented malt beverages sold, delivered or shipped by him during the preceding calendar month, and shall, at the same time, pay to the state treasurer the tax imposed in this section. Such return shall be made upon forms prescribed and furnished by the state treasurer, and shall contain such other information as the state treasurer may deem necessary for the collection and enforcement of the tax herein imposed.

(4) As used in this section:

(a) "Brewer" shall mean any person, firm or corporation who shall manufacture for the purposes of sale, barter, exchange or transportation fermented malt beverages.

(b) "Bottler" shall mean any person, firm or corporation who shall place in bottles fermented malt beverages for the purposes of sale, barter, exchange, transportation, offering for sale or having in possession with intent to sell.

(c) "Importing distributor" shall mean any person, firm or corporation who imports for sale or causes to have imported for sale in this state any fermented malt beverages.

(d) "Fermented malt beverages" shall mean any liquor or liquid capable of being used for beverage purposes, made by the alcoholic fermentation of an infusion in potable water of barley malt and hops, with or without unmalted grains or decorticated and degerminated grains of sugar containing one-half of one per centum or more of alcohol by volume.

(5) Any brewer, bottler or importing distributor who shall fail to keep the records required by subsection (2) or who shall falsify such records or who shall fail, to make the return required by subsection (3) or who shall wilfully in any manner attempt to evade the tax imposed, and any person who shall aid or assist in any violation of this section, shall upon conviction be punished by a fine of not less than one hundred dollars nor more than five hundred dollars or by imprisonment in the county jail for not less than thirty days nor more than six months, or by both such fine and imprisonment. The willful making of any false statement in any return required under this section is perjury and shall be punished as such.

(6) The state treasurer shall have authority to adopt and enforce reasonable rules and regulations for the administration, collection and enforcement of the tax on fermented malt beverages imposed in this section.

(7) No suit shall be maintained in any court to restrain or delay the collection or payment of any tax herein levied in the suit required to pay such tax, but the aggrieved taxpayer shall pay the tax as and when due and, if paid under protest, may at any time within one year from the date of such payment, sue the state in an action at law to recover the tax so paid, with legal interest thereon from the date of payment. If it is finally determined that said tax, or any part thereof, was wrongfully collected for any reason, it shall be the duty of the secretary of state to issue a warrant on the state treasurer for the amount of such tax so adjudged to have been wrongfully collected, together with interest thereon, and the

treasurer shall pay the same out of the general fund. A separate suit need not be filed for each separate payment made by any taxpayer, 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 one year herein imposed.

SECTION 2. APPROPRIATION OF RECEIPTS UNTIL JULY 1, 1933, FOR SCHOOL PURPOSES. (1) All moneys paid into the state treasury prior to July 1, 1933, from the emergency occupational tax on fermented malt beverages are appropriated to the emergency board to be allotted as the board may determine to school districts and cities operating under the city school plan which are in such financial distress that they cannot complete the present school year without assistance from the state.

(2) The emergency board is hereby empowered to refund to the state treasurer a sufficient amount of the emergency tax collected to reimburse said treasurer for the expenses incurred in the collection of said tax upon the application of the state treasurer. The state treasurer is empowered to hire any necessary employes for the collection of said emergency occupational tax without compliance with the provisions of chapter 16 of the statutes.

SECTION 3. This act shall take effect upon passage and publication.

Approved April 3, 1933.

No. 61, S.]

[Published April 7, 1933.

CHAPTER 60.

AN ACT to create subsection (1m) and to amend subsection (1) of section 256.28 of the statutes, relating to admission to the bar. *The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. A new subsection is added to section 256.28 of the statutes to read: (256.28) (1m) It shall be the duty of the clerk of the supreme court of the state of Wisconsin and he is required within thirty days from the passage of this act to compile a record of all law schools in this state, which are approved by the council of the American bar association on legal education and admission to the bar, together with the date of such approval, and those that are not approved; and such record so compiled shall constitute an official record of the supreme court, and proof of the