

No. 393, S.]

[Published June 4, 1941.

CHAPTER 181.

AN ACT to amend 78.01 (13) and (14); to create 78.01 (15); and to renumber 78.01 (15) and (16) to be 78.01 (16) and (17) respectively; of the statutes, relating to the tax on motor fuel, so as to permit licensed wholesalers to purchase motor fuel from sources within this state on the same basis that they may purchase the same from sources outside this state.

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

SECTION 1. Subsections (13) and (14) of section 78.01 of the statutes are amended to read:

(78.01) (13) *Except as hereinafter provided in subsection (15) of this section, motor fuel produced, refined, prepared, distilled, manufactured, blended, or compounded at any refinery or other place in this state by any person, shall be deemed to be "received" by such person thereat when the same shall have been loaded (1) at such refinery or other place into tank cars, ships, barges, tank trucks, tank wagons, or other types of transportation equipment, containers, or facilities, for ultimate destination within this state, or (2) placed in any tank or other container from which any sales or deliveries not involving transportation are made directly, but not before.*

(14) *Except as hereinafter provided in subsection (15) of this section, motor fuel imported into this state from any other state, territory, or foreign country by vessel, and delivered in such vessel to any person, at a marine terminal in this state for storage, or so imported by pipe line and delivered to any person by such pipe line or a connecting pipe line at a pipe line terminal or pipe line tank farm in this state for storage, shall be deemed to have been "received" by such person thereat when the same shall have been loaded (1) into tank cars, ships, or barges, tank trucks, tank wagons, or other types of transportation equipment, containers, or facilities at such marine or pipe line terminal or tank farm for ultimate destination within this state or (2) placed in any tank or other container from which any sales or deliveries not involving transportation are made directly, but not before.*

SECTION 2. Subsection (15) of section 78.01 of the statutes is created to read:

(78.01) (15) Motor fuel refined at a refinery in this state or motor fuel brought into this state by boat, barge, or pipe line, and stored at a marine or pipe line terminal in this state, may be sold, shipped, or delivered therefrom tax free in tank car lots to the holder of an unrevoked wholesaler's license issued by the treasurer as in this chapter provided, without liability on the part of the seller for the tax thereon. Motor fuel so sold, shipped or delivered tax free shall thereupon be deemed to have been received by the purchasing wholesaler and such purchasing wholesaler shall be liable for the tax thereon and shall have all the rights and privileges and be subject to all the duties and liabilities of a wholesaler to the same extent as if he had imported such motor fuel from without the state.

SECTION 3. Subsections (15) and (16) of section 78.01 of the statutes are renumbered to be subsections (16) and (17) of section 78.01 respectively.

Approved May 29, 1941.

No. 412, S.]

[Published June 4, 1941.]

CHAPTER 182.

AN ACT to amend 76.08 (1) and 76.13 (1) and (2) of the statutes, relating to the taxation of utilities.

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

SECTION 1. Subsection (1) of section 76.08 of the statutes is amended to read:

(76.08) (1) Notice of the assessments determined as provided in section 76.07 shall be given by registered mail to each company the property of which has been assessed, and such notice shall be mailed on or before the assessment date specified in subsection (1) of section 76.07. Any company aggrieved by the assessment of its property thus made may have a hearing before the board of tax appeals if a petition is filed with the board within 10 days after such assessment date. No answer need be filed by the commission, but upon the filing of the petition the board shall forthwith set the matter for hearing. All matters thus brought before the board shall be heard and