

according to the standard of sizes and grades of materials as used by such city of the first class.

(14) SEVERABILITY. The provisions of this section are severable and the holding of any provision hereof unconstitutional shall not affect the remainder thereof.

Approved June 18, 1945.

No. 2, A.]

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CHAPTER 333.

AN ACT to amend 71.61 (1) and (10), 72.74 (2), 72.75 (1) and 139.50 (2) (Introductory paragraph) and to repeal and recreate 71.61 (2) of the statutes, relating to a continuation of certain taxes otherwise expiring in 1945.

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

SECTION 1. 71.61 (1) of the statutes is amended to read:

71.61 (1) For the privilege of declaring and receiving dividends, out of income derived from property located and business transacted in this state, there is hereby imposed a tax equal to 3 per cent of the amount of such dividends declared and paid by all corporations (foreign and local), except those specified in section 71.05 (1) (d) and (g) * * *, after September 26, 1935 and prior to July 1, * * * 1947. Such tax shall be deducted and withheld from such dividends payable to residents and nonresidents by the payor corporation.

SECTION 1a. 71.61 (2) of the statutes is repealed and recreated to read:

71.61 (2) Every corporation reporting its income under chapter 71 upon a calendar year basis shall on or before January 31, 1946, make return of its dividend payments on the forms prescribed by the department of taxation and make remittance to the department of taxation of privilege dividend taxes deducted and withheld from dividends paid during the period July 1, 1945, to December 31, 1945. Every corporation reporting its income under chapter 71 upon a fiscal year basis shall, on or before the last day of the first month following the close of such year, make return of its dividend payments on the forms prescribed by the department of taxation and make remittance to the depart-

ment of taxation of privilege dividend taxes deducted and withheld from dividends paid between July 1, 1945, and the close of its fiscal year. Thereafter all corporations required to deduct and withhold any tax under this section shall make return and remittance of such taxes to the department of taxation on or before the last day of the first month following the close of their fiscal or calendar years.

SECTION 1b. 71.61 (10) of the statutes is amended to read:

71.61 (10) Except as they are inconsistent with this section, the provisions of paragraph (b) of subsection (3) of section 71.06, sections 71.09 and 71.10 to 71.17, * * * subsection (3) of section 71.18, sections 71.36, 71.37, 73.01 and 73.015 of the statutes shall apply to the tax imposed by this section, but the discount provisions of paragraph (c) of subsection (3) of section 71.10 shall not apply.

SECTION 2. 72.74 (2) of the statutes is amended to read:

72.74 (2) In addition to the taxes imposed by sections 72.01 to 72.24 and 72.50 to 72.61 * * *, an emergency tax for relief purposes, rehabilitation of returning veterans of World War II, construction and improvements at state institutions and other state property and for post-war public works projects to relieve post-war unemployment is hereby imposed upon all transfers of property which are taxable under the provisions of said sections and which are made subsequent to March 27, 1935 and prior to July 1, * * * 1947 which said tax shall be equal to 30 per cent of the tax imposed by said sections.

SECTION 3. 72.75 (1) of the statutes is amended to read:

72.75 (1) To provide revenue for the rehabilitation of returning veterans of World War II, construction and improvements at state institutions and other state property, and post-war public works projects to relieve post-war unemployment, an emergency tax is imposed upon transfers of property, real, personal or mixed, or any interests therein or income therefrom, in trust or otherwise, to any person, association or corporation, which are made subsequent to July 9, 1933 and prior to July 1, * * * 1947, in the following cases, except as hereinafter provided.

SECTION 4. 139.50 (2) (Introductory paragraph) of the statutes is amended to read:

139.50 (2) (Introductory paragraph) From and after September 20, 1939, and until June 30, * * * 1947, to provide

revenue for the rehabilitation of returning veterans of World War II, construction and improvements at state institutions and other state property, and post-war public works projects to relieve post-war unemployment, an occupational tax is assessed, imposed and levied upon the sale, exchange, offering or exposing for sale, having in possession with intent to sell, or removal for consumption or sale of tobacco products, or other disposition for any purpose whatsoever other than for shipment in interstate or foreign commerce. Such tax is levied and shall be collected at the following rates:

SECTION 5. This act shall take effect upon passage and publication, except SECTIONS 1a and 1b which shall take effect July 1, 1945.

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CHAPTER 334.

AN ACT to create 43.17 (3) of the statutes, relating to the suspension of the school library law in certain villages and cities in populous counties.

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

43.17 (3) of the statutes is created to read:

43.17 (3) In any county having a population of 500,000 or more, the state superintendent may suspend the operation of the school library law in any village or city of the fourth class in which the school district boundaries are coterminous with those of the village or city respectively, whenever he is satisfied by evidence presented to him that there has been budgeted and will be expended during the current school year for the purchase of library books for children in the elementary grades by either the municipal public library or the school board of such village or city, or by both agencies combined, a sum equal to the amount released by the suspension of the school library law. Such statement of budget and expenditures for library purposes shall, in addition, present evidence that the books are made available to all children. Whenever such suspension is granted by the state