

No. 389, S.]

[Published July 24, 1945.]

CHAPTER 476.

AN ACT to repeal and recreate 78.08 (1) and to create 78.08 (3) of the statutes, relating to smuggling and importation of motor fuel in vehicle tanks.

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

SECTION 1. 78.08 (1) of the statutes is repealed and recreated to read:

78.08 (1) **IMPORTATION IN VEHICLE TANKS REGULATED; TAXES.** Every person, firm or corporation, who purchases or obtains motor fuel outside of this state and operates any motor vehicle into this state upon the public highways of this state and transports motor fuel in the fuel tank or tanks attached or unattached to said motor vehicle for the sole purpose of operating said vehicle, shall pay the Wisconsin motor fuel tax on the gallons consumed by such motor vehicle while operated on Wisconsin public highways, except that this section shall not apply to any motor vehicle coming into this state with a motor fuel tank capacity not to exceed 20 gallons. Payment of the tax shall be made by purchase of motor fuel within Wisconsin of such gallonage as is equivalent to the gallonage consumed while operating such motor vehicle on the public highways of Wisconsin, or by direct remittance to the department. If deemed necessary to determine the amount of tax due or to prevent tax evasion, the department may require from any such person, firm or corporation reports on forms prescribed by it, and tax payments in the same manner as is provided in this chapter with respect to wholesalers. Every person, firm or corporation, required by this section to make returns and pay the tax herein imposed, shall be subject to all of the provisions of this chapter and all fines and penalties herein imposed for violations thereof.

SECTION 2. 78.08 (3) of the statutes is created to read:

78.08 (3) The department is hereby empowered to enter into reciprocal agreements with the appropriate officials of any other state under which it may waive all or any part of the requirements imposed by this section upon those who use in Wisconsin gasoline or other motor vehicle fuel upon which the tax has been paid to such other state, provided that the officials of such other state grant equivalent privileges with respect to gasoline or other

motor vehicle fuel used in such other state but upon which the tax has been paid to Wisconsin.

Approved July 17, 1945.

No. 498, S.]

[Published July 24, 1945.

CHAPTER 477.

AN ACT to amend 43.46 (3); to repeal and recreate 43.47 (4) (d) and to create 43.44 (7) of the statutes, relating to the establishment and maintenance of public auditoriums, property and finance of auditorium boards and operation of auditoriums and to provide funds for the same.

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

SECTION 1. 43.44 (7) of the statutes is created to read:

43.44 (7) Any such city may build additions to such auditoriums and for the purposes of any such addition, by action of the common council, issue revenue bonds under the provisions of section 66.51 payable exclusively from income and revenues of any such addition and of any auditorium to which it is added which said auditoriums and additions thereto for such purpose are declared a public utility. Said private corporation shall not be required to contribute to any such addition. Any such addition shall be subject in all other respects to the provisions of sections 43.44 to 43.48.

SECTION 2. 43.46 (3) of the statutes is amended to read:

43.46 (3) If * * * any such institution shall at any time when there shall be outstanding no bonds issued under the provisions of section 43.44 (7) become profit earning, over and above the expense of maintenance, repairs, insurance and other expenses connected with the operation thereof, * * * the net profits arising from the original auditorium shall be separated from those arising from the addition, and the net profits arising from the original auditorium shall be divided equally between said corporation and the city treasury, and the net profits from said addition shall be paid into the city treasury, the amounts paid into the city treasury from either source to be credited to the general city fund. If, however, at any time there shall be outstanding bonds issued under the provisions of section 43.44