

No. 814, A.]

[Published June 25, 1957.

CHAPTER 239

AN ACT to amend 139.50 (2) (a) and (b) and 139.51 (3) (a) and (b) of the statutes, relating to a one cent increase in the cigarette tax.

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

SECTION 1. 139.50 (2) (a) and (b) of the statutes are amended to read:

139.50 (2) (a) On cigarettes weighing not more than 3 pounds per thousand, * * * 2-1/2 mills on each such cigarette.

(b) On cigarettes weighing more than 3 pounds per thousand, * * * 5 mills on each such cigarette.

SECTION 2. 139.51 (3) (a) and (b) of the statutes are amended to read:

139.51 (3) (a) On cigarettes weighing not more than 3 pounds per thousand, * * * 2-1/2 mills on each such cigarette.

(b) On cigarettes weighing more than 3 pounds per thousand, * * * 5 mills on each such cigarette.

SECTION 3. The increased tax effected by SECTION 1 shall be applicable to and shall be paid in respect to all cigarettes in the possession of any person for sale on the effective date of this act or coming into possession of any person for sale after said effective date. The increased use tax effected by SECTION 2 shall be applicable to and shall be paid in respect to all cigarettes in the possession of any person for use on the effective date of this act or coming into the possession of any person for use after said effective date.

SECTION 4. This act shall take effect July 1, 1957.

Approved June 20, 1957.