

No. 943, A.]

[Published September 4, 1959.

CHAPTER 401

AN ACT to amend 139.26 (1b) of the statutes, relating to increasing taxes on wine.

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

139.26 (1b) of the statutes is amended to read:

139.26 (1b) The rate of such tax shall be \* \* \* 15 cents per wine gallon on wine containing 14 per cent of alcohol by volume or less, and \* \* \* 30 cents per wine gallon on wine containing more than 14 per cent of alcohol by volume, but not in excess of 21 per cent of alcohol by volume, and shall be computed in accordance with the following table:

Quantity in Wine Gallons	Quantity in Ounces	Tax when Alcoholic Content is More than 14% but not in Excess of 21%	Tax when Alcoholic Content is 14% or Less by Volume
Up to and including 1/16 of a gallon	Up to and including 8	\$ * * * .01875	\$ * * * .009375
More than 1/16 gallon and including 1/10 gallon	More than 8 to and including 12.8	* * * .03	* * * .015
More than 1/10 gallon to and including 1 pint	More than 12.8 to and including 16	* * * .0375	* * * .01875
More than 1 pint to and including 1/5 gallon	More than 16 to including 25.6	* * * .06	* * * .03
More than 1/5 gallon to and including 1 quart	More than 25.6 to and including 32	* * * .075	* * * .0375
More than 1 quart and including 1/2 gallon	More than 32 to and including 64	* * * .15	* * * .075
More than 1/2 gallon to and including 1 gallon	More than 64 to and including 128	* * * .30	* * * .15

Approved September 3, 1959.