

No. 690, S.]

[Published August 15, 1961.

**CHAPTER 373**

AN ACT to amend 76.45 of the statutes, relating to penalties for failure by railroads to pay freight line company taxes on time.

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

76.45 of the statutes is amended to read:

76.45 If any such railroad company or street railway company \* \* \* fails to pay such tax when due, a penalty of \* \* \* 2 per cent thereof shall immediately accrue, and thereafter one per cent per month shall be added to such tax and penalty while such tax remains unpaid. All provisions of law for enforcing payment of railroad and street railway taxes as specified in ss. 76.01 to 76.29 shall be applicable to the collection of the taxes of freight line companies. Any freight line company against which a tax is

assessed under \* \* \* this chapter may appear and defend in any action brought for the collection of such tax, provided that no freight line company shall be allowed in any action or proceeding to question any such assessment unless such company \* \* \* *has* availed itself of the opportunity to be heard in relation to such assessment as provided in s. 76.43.

Approved August 4, 1961.

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