



1999 ASSEMBLY BILL 41

January 19, 1999 - Introduced by Representatives ZIEGELBAUER, PLALE, AINSWORTH, ALBERS, HUBER, LASSA, MEYER, MUSSER, REYNOLDS, RYBA, STASKUNAS and STONE, cosponsored by Senators WIRCH, PLACHE and ROESSLER. Referred to Committee on Ways and Means.

1 **AN ACT** *to amend* 70.35 (3) of the statutes; **relating to:** the filing of personal
2 property reports.

Analysis by the Legislative Reference Bureau

Under current law, the assessor of a taxation district may require that any person file a return that declares the amount and value of the person's taxable personal property. This return, or personal property report, must be filed with the assessor on or before March 1 of the year to which the assessor's annual assessment of real and personal property in the taxation district relates. Current law also provides that the assessor may, for good cause, allow a reasonable extension of time for filing the return.

This bill maintains the current permissive "good cause" extension for filing such reports and also requires the assessor, upon the written request of the taxpayer, to allow an extension to March 31 for filing the return.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

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

3 **SECTION 1.** 70.35 (3) of the statutes is amended to read:
4 70.35 (3) Each return shall be filed with the assessor on or before March 1 of
5 the year in which the assessment provided by s. 70.10 is made. The assessor, for good

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1 cause, may allow a reasonable extension of time for filing the return and, upon
2 written request by the taxpayer, shall allow an extension of time to March 31 for
3 filing the return. All returns filed under this section shall be the confidential records
4 of the assessor's office, except that the returns shall be available for use before the
5 board of review as provided in this chapter. No return required under this section
6 is controlling on the assessor in any respect in the assessment of any property.

7 (END)