

No. 4, S.]

[Published March 29, 1922.

**CHAPTER 2.**

AN ACT to create section 71.115 of the statutes, relating to income tax assessment and providing a penalty.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. A new section is added to the statutes to read: 71.115 Any person, firm, corporation, joint stock company or association failing to make an income tax report or making an incorrect income tax report, with intent in either case to defeat or evade the income tax assessment required by law, shall be assessed at twice the normal income tax rate by the proper taxing authority acting under the provisions of sections 71.10 and 71.11 of the statutes. Such increased assessment shall be in addition to all the other penalties of said sections 71.10 and 71.11. The statute of limitations shall not begin to run as against any such taxpayer until the proper taxing authority shall have made the assessment as herein provided.

SECTION 2. This act shall take effect upon passage and publication.

Approved March 28, 1922.

No. 1, S.]

[Published March 29, 1922.

**CHAPTER 3.**

AN ACT appropriating a sum of money from the general fund to the state board of education for paying educational bonuses sufficient to equal the amounts transferred from time to time during the fiscal year ending June 30, 1922, to the tax commission, pursuant to the provisions of paragraph 5 of section 3 of chapter 5 of the laws of the special session of 1919; to amend the introductory paragraph of subsection 1 and all of subsection 4 of section 20.09 of the statutes, appropriating certain sums of money to the tax commission for certain purposes.