

Assembly Bill 47

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CHAPTER 156, LAWS OF 1967

AN ACT to create 78.68 (1) (c) of the statutes, relating to failure to report and pay motor vehicle fuel taxes.

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

78.68 (1) (c) of the statutes is created to read:

78.68 (1) (c) If any unlicensed person is required for the first time to file a report and make tax remittance as provided in this chapter but fails or neglects to timely file such report and make timely tax remittance, and if such report or reports are voluntarily filed and the taxes are paid within one year from the date when the reports and taxes were due, a penalty of 2% of the amount of the tax imposed under ss. 78.01 and 78.40 shall be assessed plus the penalty under par. (a).

Approved November 3, 1967.