

No. 104, S.]

[Published July 26, 1919.

CHAPTER 638.

AN ACT to amend subsection 1 of section 1087m—24 of the statutes, relating to secrecy of information contained in income tax returns.

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

SECTION 1. Subsection 1 of section 1087m—24 of the statutes is amended to read: (1087m—24) 1. No commissioner, assessor of incomes, deputy, member of a county board of review, or any other officer, agent, clerk or employe shall divulge or make known to any person in any manner * * * any information whatsoever obtained directly or indirectly by him in the discharge of his duties or permit any income return or copy thereof or any paper or book so obtained to be seen or examined by any person except as provided by law; *provided, that any and all information contained in income tax returns and in the statements and correspondence pertaining thereto relating to the ownership or value of property shall be furnished or made accessible to all public officials charged with the duty of assessing the same for taxation or of supervising the assessment thereof, under such rules and regulations as the tax commission shall prescribe, but no information so received shall be divulged by any such official except as may be necessary in the proper performance of his duties; and provided further that in any action or proceeding brought for the collection, remission, cancellation or refund of the whole or any part of a tax assessed under sections 1087m—1 to 1087m—30, or for enforcing the penalties prescribed for making false or fraudulent returns, any and all information contained in such returns may be furnished or made accessible to the officers or representatives of the state or municipal district charged with the duty of prosecuting or defending the same, under such rules and regulations as the tax commission shall prescribe; and all such returns and the statements and correspondence relating thereto may be produced in evidence in any action or proceeding, civil or criminal, directly pertaining to such returns or the assessment made thereon.*

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

Approved July 22, 1919.