

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

Approved June 2, 1921.

No. 174, S.]

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### CHAPTER 311.

AN ACT to create section 1087m—23a of the statutes, relating to the collection of income taxes by county treasurers in certain cases.

*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: Section 1087m—23a. County treasurers are authorized to accept advance income taxes and surtaxes on incomes from individuals or corporations desirous of making such payments at any time before the same shall become due and payable. No such advance payments shall be accepted by the county treasurer unless a certification is furnished by the Wisconsin tax commission, in case of assessments made by it, or the assessor of incomes in case of assessments made by him, showing the amount of income taxes to become due and the districts which are entitled thereto. Advance payment of taxes under this provision shall not relieve any individual or corporation from additional taxes which may result from subsequent legislation or from additional taxable income disclosed or discovered subsequent to the assessment. The county treasurer, upon receipt of such advance taxes, shall enter the amount received on a ledger account termed "Advance Income Taxes" and on or between January 1 and January 5, next succeeding the date of payment, the county treasurer shall pay to the local treasurers of the several districts named in the certificates of the tax commission, or assessor of incomes, the full amount of taxes payable to each of such districts giving the names of the several taxpayers paying such taxes and the amount paid by each. The county treasurer shall take from the local treasurers to whom such payments are made separate receipts in the usual form which he shall deliver to the several persons entitled thereto when the same shall be called for.

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Approved June 2, 1921.