

convenience and advantage of the community are not promoted by the operation therein of the said licensee.

214.26 FEES. All fees and moneys received by the department under authority of this chapter shall be paid by the department into the state treasury within one week after the receipt thereof.

214.27 ENFORCEMENT. It shall be the duty of the department and it shall have power, jurisdiction and authority to investigate, ascertain and determine whether this chapter or the lawful orders issued hereunder are being violated and for such purposes the said department shall have all of the powers conferred by sections 214.08 and 214.09. The department shall report all violations to the district attorney of the proper county for prosecution.

214.28 SEVERABILITY. The legislature intends that the provisions contained in the several sections of this chapter shall be independent of each other and that the invalidity, for any reason, of any provision shall not affect the validity of any other provision.

SECTION 3. This act shall take effect upon passage and publication.

Approved June 29, 1933.

No. 499, A.]

[Published June 30, 1933.

CHAPTER 348.

AN ACT to repeal subsection (5) of section 71.11, and subsection (2) of section 71.17; to amend subsection (9) of section 71.09, paragraph (a) of subsection (6) of section 71.10 and section 71.14; and to create section 71.115 of the statutes, relating to income tax refunds and to the period in which assessments and refunds may be made.

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

SECTION 1. Subsection (5) of section 71.11 and subsection (2) of section 71.17 of the statutes are repealed.

SECTION 2. Subsection (9) of section 71.09, paragraph (a) of subsection (6) of section 71.10 and section 71.14 of the statutes are amended to read: (71.09) (9) Any person 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. Such increased assess-

ment shall be in addition to all other penalties of section 71.09.

* * *

(71.10) (6) (a) If the taxpayer requests a hearing, the additional tax or overpayment shall not be placed on the tax roll until after hearing and determination of the tax by the tax commission or the county board of review. *In the application for such hearing, filed pursuant to section 71.12, the taxpayer may offer to deposit the entire amount of the additional taxes, together with interest thereon, with the state treasurer. If such offer to deposit is made, the tax commission or assessor of incomes, as the case may be, shall issue a certificate to the state treasurer authorizing him to accept payment of such taxes together with interest thereon to the first day of the succeeding month and to give his receipt therefor. A copy of such certificate shall be mailed to the taxpayer who shall thereupon pay such taxes and interest to said treasurer within thirty days. A copy of the receipt of the state treasurer shall be filed with the tax commission or assessor of incomes. The tax commission or the assessor of incomes shall, upon final determination of the appeal, certify to the state treasurer the amount of the taxes as finally determined by the county board of review, the tax commission, or the court, as the case may be, and shall direct him to pay such taxes, together with the interest thereon, to the proper county treasurer and shall also direct the state treasurer to refund to the appellant any portion of such payment which shall have been found to have been illegally assessed, including the interest thereon. Such certificate shall specify the local taxing districts to which the tax is attributable under section 71.18, and copies shall be filed with the county treasurers to whom the state treasurer is directed by such certificate to make payment. The state treasurer shall make the payments directed by such certificate within thirty days after receipt thereof. Taxes paid to the state treasurer under the provisions of this paragraph shall be subject to the interest provided by subsection (3) of section 71.06 and subsection (12) of section 71.16 only to the extent of the interest accrued on said taxes prior to the first day of the month succeeding the application for hearing. Payments made by the state treasurer to the county treasurers shall not include interest which may have been earned during the time that the funds were in the hands of the state treasurer. Any portion of the amount paid to the state treasurer which is refunded to the taxpayer shall bear interest at*

the rate of six per cent per annum during the time that the funds were in the hands of the state treasurer.

71.14 EXCLUSIVE ORIGINAL JURISDICTION. No person against whom an assessment of income tax has been made shall be allowed in any action * * * either as plaintiff or defendant, *or in any other proceeding* to question * * * such assessment * * * unless * * * the requirements of sections 71.12, 71.13 and 71.15, shall first have been complied with, and unless such person shall have made full disclosure * * * under oath * * * at the hearing before the county board of review in the case of assessments made by assessors of incomes or the tax commission in the case of assessments made by it * * * of any and all income received by him.

SECTION 3. A new section is added to the statutes to read:

71.115 YEARS OPEN TO AUDIT AND ADJUSTMENT. (1) Additional assessments and corrections of assessments by office audit or field investigation may be made of income of any taxpayer if notice of such assessments or corrections is given pursuant to section 71.12 within six years after the close of the period covered by the income tax return, but if any person has made an incorrect income tax return for any of the years since January 1, 1911, with intent to defeat or evade the income tax assessment provided by law, or has failed to file an income tax return for any of such years, income of any such year may be assessed when discovered by the proper assessing authority.

(2) Refunds of income taxes and surtaxes assessed on income of any taxpayer may be made if claim therefor is made within six years after the close of the period covered by the income tax return, in accordance with the provisions of and subject to the limitations of section 71.17.

(3) The limitation period provided in subsection (1) may be extended by written agreement between the taxpayer and the tax commission or the assessor of incomes as the case may be, entered into prior to the expiration of said limitation period.

(4) All additional assessments of back income taxes shall be deemed to have been made within the limitation period provided by 71.11 (5) of the statutes for 1927, 1929 and 1931, if notice thereof pursuant to section 71.12 was given to the taxpayer while the years the income of which is included in such assessments were open to adjustment and correction under section 71.11 (5) of said statutes.

SECTION 4. Any taxpayer who prior to the effective date of this act applied for a hearing before the tax commission or the county board of review upon any assessment of additional back income taxes, which assessment is still pending, may within sixty days after such effective date avail himself of the provisions of paragraph (a) of subsection (6) of section 71.10 as amended in section 2 of this act, by depositing the amount of the taxes assessed against him with the interest thereon to the first day of the month succeeding such deposit with the state treasurer.

SECTION 5. This act shall take effect upon passage and publication.

Approved June 29, 1933.

No. 655, A.]

[Published June 30, 1933.

CHAPTER 349.

AN ACT to repeal sections 70.07 and 76.09; to renumber section 70.01 to be section 70.05, section 70.015 to be section 70.055, subsections (1), (2) and (3) of section 70.02 to be subsections (2), (3) and (4) of section 70.06, section 70.03 to be section 70.07, section 70.04 to be section 70.08, section 70.05 to be section 70.09, section 70.06 to be section 70.10, section 70.08 to be section 70.03, section 70.09 to be the introductory paragraph and subsection (1) of section 70.04, section 70.10 to be subsection (2) of section 70.04, subsection (1) of section 76.10 to be section 70.575, subsection (2) of section 76.10 to be subsection (1) of said section, subsection (3) of section 76.10 to be subsection (2) of said section and section 70.17 to be subsection (1) of said section; to create new sections 70.01 and 70.02, subsection (1) of section 70.06, subsection (2) of section 70.17, and subsection (12) of section 76.02; to amend section 70.01 as renumbered, subsections (1), (2) and (3) of section 70.02 as renumbered, section 70.08 as renumbered, section 70.09 as renumbered, section 76.01, subsection (2) and the introductory paragraph of subsection (8) and subsection (11) of section 76.02, subsection (2) of section 76.03, subsection (2) of section 76.05, subsection (1) of section 76.07, section 76.08, subsections (2) and (3) of section 76.10 as renumbered, subsection (1) of section 76.13, subsection (2) of section 76.15, sections 76.20 and 76.27, subsection (2) of section 76.39, subsection (2) of section 76.40, section 76.41, subsection (1) of