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[Published May 10, 1943.
[Republished June 7, 1943.**CHAPTER 163.**

AN ACT to create 71.09 (14) of the statutes, relating to the extension of time for filing income tax returns by persons in the armed forces.

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

71.09 (14) of the statutes is created to read:

71.09 (14) An extension of time for filing returns of income for taxable years begun after December 31, 1941, shall be granted to all persons in the armed forces of the United States who are located beyond the borders of the United States, for a period extending not more than 6 months after the termination of his period of military service. In case of any person residing or travelling abroad on duty for the United States or any department thereof or the American Red Cross, such extension shall be granted for a period up to and including the fifteenth day of the sixth month following the close of the taxable year.

Approved June 4, 1943.

No. 10, S.]

[Published May 20, 1943.

CHAPTER 164.

AN ACT to amend 71.19 (1) of the statutes, relating to the division of income tax revenue.

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

71.19 (1) of the statutes is amended to read:

71.19 (1) Annually, beginning July 1, 1939, out of the moneys collected for normal income taxes, there shall be set aside the amount of the appropriation made by subsection (4) of section 20.09. The amount of said appropriation shall be borne by the state, the counties, and the towns, cities and villages in the proportion that normal income taxes were distributed to the state and to each such instrumentality during the next preceding fiscal year. The pro-rata share of said appropriation to be borne by the state and by each such instrumentality shall be set aside out of the

first moneys collected for normal income taxes and distributable to the state and to each such instrumentality. The remainder of all normal income taxes collected shall be divided as follows, to wit: 40 per cent to the state, 10 per cent to the county, and the balance to the town, city or village from which the income was derived as provided in section 71.18, except that when such balance in any calendar year exceeds * * * 2 per cent of the equalized value of all taxable property in such town, city or village for the preceding year under section 70.61, such excess shall be paid to the county to be distributed and paid to all of the several towns, cities and villages of the county, according to the school population therein. If, subsequent to January 1, 1937, there shall be paid over to any town, city or village in any calendar year any amount in excess of * * * 2 per cent of the equalized value of all taxable property therein for the preceding year, such excess payment shall be recoverable by the county. *The 2 per cent limitation above mentioned shall revert to one per cent of the equalized value of all taxable property in such town, city or village for the preceding year under section 70.61 after the date upon which the second annual income tax payment is due said municipalities after the termination of the present war as proclaimed by the President or the Congress.*

Approved May 19, 1943.

No. 54, S.]

[Published May 20, 1943.

CHAPTER 165.

AN ACT to amend 62.13 (9) (e) of the statutes, relating to police pension funds in fourth class cities.

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

62.13 (9) (e) of the statutes is amended to read:

62.13 (9) (e) In cities of the fourth class * * * the council may annually and from time to time provide by ordinance for the pensioning, out of the general fund or otherwise, of members of the police department who have served for a term of 20 years or more, and shall have reached the age of 55 years, or who shall be disabled or superannuated, and for the widows and orphans