

No. 3, A.]

[Published March 29, 1955.

**CHAPTER 12**

AN ACT to amend 71.12 (5) and (7) ; and to repeal and recreate 71.13 (2) of the statutes, relating to the filing of income tax reports and the delinquency of income tax assessments which are contested before the board of tax appeals or the courts.

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

SECTION 1. 71.12 (5) and (7) of the statutes are amended to read:  
71.12 (5) As soon as the appellant shall have filed a petition with the Wisconsin board of tax appeals, all collection proceedings except pro-

ceedings under s. 71.11 (23) shall be stayed until final determination of the appeal and any review thereof \* \* \*.

(7) After final decision or other disposition, the record shall be returned to the department of taxation, and the department shall proceed to collect the taxes in the same manner as other \* \* \* income taxes are collected.

SECTION 2. 71.13 (2) of the statutes is repealed and recreated to read:

71.13 (2) Any additional income tax assessment contested before the board of tax appeals or in the courts, which is finally determined to be correct, shall become delinquent if not paid on or before the thirtieth day following the date on which the order or judgment representing such final determination becomes final and conclusive. Any additional income tax assessment so contested shall be subject to the provisions of s. 71.11 (23).

Approved March 24, 1955.

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