

Assembly Bill 598

Published  
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**CHAPTER 516**

AN ACT to amend 71.08 (11) of the statutes, relating to collection of sales taxes and withholding taxes from decedents' estates and from their personal representatives.

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

71.08 (11) of the statutes is amended to read:

71.08 (11) An executor, administrator, guardian or trustee applying to a court having jurisdiction for a discharge from his trust and a final settlement of his accounts, before his application shall be granted, shall file with the assessor of incomes of the county in which the trust or estate is being administered returns of income received in his representative capacity not previously filed and a return for the period between the close of the preceding income year and the date of his application for discharge, and also, in the case of an executor, administrator or guardian, returns of income received by the deceased, the ward or a prior guardian during each of the years open to audits under s. 71.11 (21) if such returns have not heretofore been filed. Also, before his application is granted, he shall file with the said assessor of incomes sales tax returns covering taxable sales made in his representative capacity and also sales tax returns due from the decedent or ward, and withholding returns (reports) covering "wages" paid in his representative capacity and also "wages" paid by the decedent or ward. Upon receipt of such returns, the assessor of incomes shall immediately determine the amount of taxes to become due and shall certify such amount to the court and the court shall thereupon enter an order directing the executor, administrator, trustee or guardian, as the case may be, to pay to the department of taxation the amount of tax, if any, found due by the assessor of incomes, and take his receipt therefor. The receipt of the department of taxation shall be evidence of the payment of the tax and shall be filed with the court before a final distribution of the estate is ordered, and the executor, administrator, trustee or guardian is discharged. Any taxes found to be due from the estate for any of the years open to audit under s. 71.11 (21) shall be assessed against and paid by the executor or administrator; any taxes found to be due after the executor or administrator is discharged shall be assessed against and paid by the beneficiaries in the same ratio that their interest in the estate bears to the total estate.

Approved December 27, 1965.