

No. 4, S.]

[Published March 29, 1922.

CHAPTER 2.

AN ACT to create section 71.115 of the statutes, relating to income tax assessment and providing a penalty.

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: 71.115 Any person, firm, corporation, joint stock company or association 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 acting under the provisions of sections 71.10 and 71.11 of the statutes. Such increased assessment shall be in addition to all the other penalties of said sections 71.10 and 71.11. The statute of limitations shall not begin to run as against any such taxpayer until the proper taxing authority shall have made the assessment as herein provided.

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

Approved March 28, 1922.

No. 1, S.]

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CHAPTER 3.

AN ACT appropriating a sum of money from the general fund to the state board of education for paying educational bonuses sufficient to equal the amounts transferred from time to time during the fiscal year ending June 30, 1922, to the tax commission, pursuant to the provisions of paragraph 5 of section 3 of chapter 5 of the laws of the special session of 1919; to amend the introductory paragraph of subsection 1 and all of subsection 4 of section 20.09 of the statutes, appropriating certain sums of money to the tax commission for certain purposes.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. There is appropriated from the general fund on July 1, 1922, to the state board of education a sum of money sufficient to equal the amounts transferred from time to time during the fiscal year ending June 30, 1922, to the tax commission under and pursuant to the provisions of paragraph 5 of section 3 of chapter 5 of the laws of the special session of 1919 from moneys made available by said chapter, the moneys so transferred on July 1, 1922, to the state board of education to be used for the purpose of paying educational bonuses in the manner and amount provided in said chapter 5, laws of the special session of 1919, and to be in addition to all moneys heretofore collected or hereafter to be collected for the purposes set forth in said act.

SECTION 2. The introductory paragraph of subsection 1 and all of subsection 4 of section 20.09 of the statutes are amended to read: (20.09) (1) (Introductory paragraph) * * * On July 1, 1921, two hundred * * * *forty* thousand dollars, and annually, beginning July 1, 1922, *two hundred twenty-five thousand* dollars, for the execution of the functions of said commission other than reassessments and review of assessment proceedings. Of this there is allotted:

(4) On July 1, 1921, not to exceed twenty-five thousand dollars, and on July 1, 1922, not to exceed * * * *sixty-five* thousand dollars, for the salaries and necessary traveling expenses of field accountants, their assistants, and others, in checking up and verifying state income tax returns.

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

Approved March 28, 1922.