

No. 608, S.]

[Published August 28, 1947.]

CHAPTER 600.

AN ACT to repeal, amend, renumber and reenact various provisions of the statutes, for the purpose of reconciling conflicts between chapter 318, laws of 1947 (which revised chapter 71 of the statutes) and chapter 557 (Bill 594-S), laws of 1947, and other acts of the 1947 session, correcting section references, and renumbering in accordance with said revision.

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

SECTION 1. 20.06 (3) is amended to read:

20.06 (3) Taxes collected and paid into the state treasury in excess of lawful taxation, when claims therefor have been established as provided in sections * * * 71.10 (10) and (11), 71.11 (19), 71.12 (2) and (4), 72.08 and 74.73 * * *.

SECTION 2. The last sentence of 21.70 (2) is amended to read:

21.70 (2) (last sentence) Each county, town, city or village shall contribute or pay from September 16, 1940 all contributions of the employer to the applicable and existent pension, annuity or retirement system as though the service of any such employe had not been interrupted by such military service, provided that in the case of teachers such payment shall be made as provided in sections 33.24, * * * 71.14 (8) and (9) and chapter 42.

SECTION 3. 25.28 (1) is amended to read:

25.28 (1) The moneys paid into the retirement deposit fund as provided in sections 42.39 to 42.46 and all other money received by it from any legal source, excepting sums legally disbursed from said fund and excepting sums transferred therefrom to the general fund or the annuity reserve fund, shall constitute the retirement deposit fund; the moneys legally transferred from the retirement deposit fund to the annuity reserve fund and all other moneys received by said latter fund from any legal source, excepting sums legally disbursed from said fund, constitute the annuity reserve fund; the moneys derived from the surtax and set apart for the contingent fund under section * * * 71.14 (8) and (9) and all other money received by said fund from any legal source, excepting sums legally disbursed therefrom constitute the contingent fund; and are appropriated

to the state annuity and investment board for carrying into effect the provisions of sections 42.20 to 42.54.

SECTION 4. 38.24 (20) (b) is amended to read:

38.24 (20) (b) But in any year during which the amount paid into said annuity and retirement fund under the provisions of section * * * 71.14 (8) and (9) shall be equal to or in excess of the amounts required to be set aside and paid into said fund by said managing body under the provisions of paragraph (a) of this subsection, said managing body shall not be required to set aside and pay into said annuity and retirement fund the amounts provided for in said paragraph (a). If the amount paid into said annuity and retirement fund under the provisions of section * * * 71.14 (8) and (9) shall, in any year, be less than the amounts required to be set aside and paid into said annuity and retirement fund by said managing body under the provisions of paragraph (a) of this subsection, said managing body shall only be required to set aside and pay into said annuity and retirement fund an amount which, when added to the amount paid into such annuity and retirement fund under the provisions of section * * * 71.14 (8) and (9), shall be equal to the amounts required to be set aside and paid into said annuity and retirement fund by said managing body under the provisions of said paragraph (a).

SECTION 6. 71.05 (2) (f) and (g), created by chapter 23, laws of 1947, are renumbered 71.09 (6) (f) and (g) and amended to read:

71.09 (6) (f) Paragraph (e) and the proration of exemptions provided by section * * * 71.07 (6) shall not apply to persons reporting their income for taxation on the optional basis provided by section * * * 71.09 (2m), but instead the personal exemption status as of July 1 of the year for which the return is made shall be applicable to taxpayers who move in or out of the state within the year, as well as to those taxpayers whose status, in so far as it affects the personal exemption for husband and wife, head of family, or dependents, changes during the taxable year.

(g) Except when a joint return is filed as provided in section * * * 71.09 (2m) (b), a married person reporting income for taxation on the optional basis provided by section * * * 71.09 (2m) must claim either all or none of the personal exemptions provided by * * * 71.09 (6) (b), (c) and (d) and

his tax will accordingly be determined either by one of the columns * * * (5) to (11), inclusive, of the optional tax table if he claims all of the personal exemptions, or by column 3 of the optional tax table if he claims none of the personal exemptions.

SECTION 7. 71.06 (4), created by chapter 23, laws of 1947, is renumbered 71.09 (2m), and as renumbered, 71.09 (2m) (e) and (g) are amended to read:

71.09 (2m) (c) The term gross receipts as used in this subsection shall include only the items of income enumerated in sections * * * 71.03 and * * * 71.08 (8) and not exempted under sections * * * 71.01 (3) and 71.03 (2), except that no amounts shall be deducted for the cost of goods or property sold or otherwise disposed of, or any expenses incurred or losses sustained in the conduct of any profession, occupation or business, or in the operation, rental or disposition of property from which the gross receipts are derived.

(e) The tax of a single person not head of a family, as defined in section * * * 71.09 (6) (b), actually supporting one or more dependents shall be computed by deducting \$4 for each such dependent from the tax determined in column (4) of the optional tax table.

(g) All the provisions of chapter 71 not in conflict with the provisions of this subsection and section * * * 71.09 (6) (f) and (g) shall be applicable to the optional tax imposed by this subsection.

SECTION 8. 71.08 (9), as renumbered and revised by chapter 318, laws of 1947, is repealed; and 71.095 (4), as amended by chapter 236, laws of 1947, is renumbered 71.08 (9) and amended by substituting "71.09 (6)" for "71.05 (2)" and reenacted.

SECTION 9. 71.09 (15) and (16), as created by chapter 382 (Bill 362-A), laws of 1947, are renumbered 71.11 (46) and (47).

SECTION 10. 71.115 (7), as created by chapter 382 (Bill 362-A), laws of 1947, is renumbered 71.11 (21) (g).

SECTION 11. 71.13 (4) (c), as renumbered and revised by chapter 318, laws of 1947, is repealed.

SECTION 12. 71.16 (1), as renumbered and revised by chapter 318, laws of 1947, is repealed; and 71.61 (1), as amended by chapter 329, laws of 1947, is renumbered 71.16 (1) and amended by substituting "71.01 (3) (a) and (c)" for "71.05 (1) (d) and (g)" and reenacted.

SECTION 13. 71.16 (2), as renumbered and revised by chapter 318, laws of 1947, is repealed; and 71.61 (2), as amended by chapter 107, laws of 1947, is renumbered 71.16 (2) and reenacted.

SECTION 14. 71.17 (9), created by chapter 104, laws of 1947, is renumbered 71.10 (12) and amended to read:

71.10 (12) When the reduction of income made as the result of the renegotiation or other adjustment of war contracts or subcontracts is subsequently determined to be excessive and such excessive reduction is rebated to the taxpayer by the federal government, the gross amount of the rebate is to be included as taxable income of the year to which the income reduction applies. Such rebate must be reported to the department of taxation by the taxpayer on or before the fifteenth day of the third month following the close of the income year in which the rebate was received. An assessment of additional income taxes based upon such rebate may be made by the department of taxation without interest within 2 years from the date on which the rebate was reported by the taxpayer, notwithstanding the limitations of section * * * 71.11 (21) or other applicable statutes. Any federal income tax or excess profits tax paid upon the income resulting from the rebate shall be allowed as a deduction from income of the year following the year to which the renegotiation or other adjustment is applicable, subject however to the limitations provided by sections * * * 71.04 (3a) and * * * 71.05 (4a) as to the total amount of federal income tax or excess profits tax deductible, and a refund without interest may be made by reason of such deduction notwithstanding the limitations of sections * * * 71.10 (10) (b) and (c), 71.11 (21) (f) and * * * 71.10 (10) (d).

SECTION 15. 73.07 (2) (first sentence) is amended to read:

73.07 (2) (first sentence) The county board of any county when requested to do so by the department of taxation, or the assessor of incomes or supervisor of assessments shall provide a suitable room or rooms in the courthouse or other convenient building at the county seat, for the use of such assessor or supervisor together with all furniture, fixtures, office equipment and office supplies necessary to properly conduct the duties of such office and necessary for the collection of income taxes of persons other than corporations by the department of taxation as provided by * * * law.

SECTION 16. 73.08 (5) is amended to read:

73.08 (5) Income tax returns and records pertaining thereto filed 10 years or more ago by corporations which have forfeited their charter or license, have been dissolved, or have withdrawn from the state, except the returns of corporations which have been dissolved in the process of a reorganization in which no gain or loss was recognized under section * * * 71.03.

SECTION 17. 180.32 (8) is amended to read:

180.32 (8) Such corporation shall be governed by chapter 180, and unless express reference is made in this section, or unless expressly designated therein, no other law shall apply to such corporation. Every such corporation is hereby declared to be a charitable and benevolent corporation, and its property, real, personal and mixed, its income, and property transferred to it, shall be exempt from taxation as provided in sections 70.11, * * * 71.01 (3), 72.04, and 72.75, and its employes shall be excluded from the provisions of chapter 108 as provided in section 108.02.

Approved August 21, 1947.

No. 609, S.]

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CHAPTER 601.

AN ACT to reconcile conflicts, renumber for better location, correct references, correct errors, supply omissions, clarify language, and repeal obsolete and invalid provisions in the statutes, mostly in or caused by various acts of the 1947 session of the legislature.

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

SECTION 1. 5.05 (5) (b), as amended by chapter 115, laws of 1947, is amended by inserting the word "city," after the word "village," in the first sentence.

SECTION 2. 20.09 (6) is repealed.

SECTION 2a. 20.35 (2), as created by chapter 291, laws of 1947, is renumbered 20.35 (6) and is reenacted.

SECTION 2b. 41.42 (3) (first 2 sentences), as amended by chapter 368, laws of 1947, are amended to read: