

Senate Bill 181

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CHAPTER 378

AN ACT to amend 71.14 (3) and (6) (d) of the statutes, relating to erroneous allocation of income tax revenues.

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

71.14 (3) and (6) (d) of the statutes are amended to read:

71.14 (3) Whenever income has been attributed to an erroneous situs under sub. (1) (c) 1, (2) (a), (2a) (c) 1 or their predecessor income tax allocation statute, such portion of the tax collections allocated erroneously shall be paid by the county, town, village or city erroneously receiving the same, to the county, town, village or city entitled thereto; but no such ~~payment~~ *reallocation* shall be made except on the written approval of the department of taxation. Such claim must be made within ~~3~~ 4 years of the ~~claimed erroneous allocation, except that claims for erroneous alloca-~~

tion of taxes of persons other than corporations collected during the periods July 1, 1961, to September 30, 1962, and October 1, 1962, to October 31, 1963, may be made within 4 years of November 15, 1962, and November 30, 1963, respectively; and except that claims for erroneous allocation of corporate income taxes collected during the periods July 1, 1961, to September 30, 1962, and October 1, 1962, to October 31, 1963, may be made within 4 years of November 15, 1962, and November 30, 1963, respectively; and after the end of the calendar year in which such collection was erroneously allocated except that claims for erroneous allocation of taxes of corporations and persons other than corporations during the period July 1, 1959, to June 30, 1961, may be made within 5 years of erroneous August 15 allocations and within 5 years of the following August 15 in case of erroneous May 15 allocations. If the amount of the claim is approved by the department and not paid by the county, town, village or city erroneously receiving it, such amount shall be deducted from its the county, town, village or city's next apportionment, or next apportionments and paid to the county, town, village or city entitled thereto.

(6) (d) The department shall correct for omissions or overstatements under par. (a) or (b) only if notified thereof within 4 years of after the end of the calendar year in which such omission or overstatement was made.

Approved November 18, 1965.
