

1991 Assembly Bill 635

Date of enactment: **April 22, 1992**

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1991 WISCONSIN ACT 219

AN ACT to create 73.03 (47) of the statutes, relating to: duties of the department of revenue to taxpayers who receive erroneous written advice from the department.

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

SECTION 1. 73.03 (47) of the statutes is created to read:

73.03 (47) To absolve a taxpayer of liability for interest and penalties if the taxpayer shows that the liability resulted because he or she relied on an erroneous, written statement made by an employe of the department acting in an official capacity and that the taxpayer had given the employe adequate and accurate information.
