

No. 431, S.]

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CHAPTER 485

AN ACT to amend section 1087m—23 of the statutes, relating to the apportionment of income taxes.

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

SECTION 1. Section 1087m—23 of the statutes is amended to read: Section 1087m—23. All income taxes collected in cash over and above the personal property offset authorized by section 1087m—26 of the statutes shall be divided as follows, to wit: Ten per cent to the state, twenty per cent to the county, and * * * *the balance* to the town, city or village in which the tax was assessed, levied and collected, * * * *except that when such balance exceeds two per cent of the equalized value of such town, city or village under section 1073, such excess shall be paid to the county to be distributed and paid to the several towns, cities and villages of the county, according to the school population therein. The same shall be remitted and accounted for in the same manner as the state and county taxes collected from property are remitted and paid, except that income taxes returned delinquent shall not be charged to the county nor credited to the town, city or village returning the same. Out of the first moneys received and retained from cash collected from such income taxes in any city of the first class, however organized, there shall be transferred and paid to the firemen's pension fund provided for by chapter 165 of the laws of 1903 and laws amendatory thereof, a sum each year sufficient to make the said firemen's pensions fund on the first day of March in each year not less than one hundred and seventy-five thousand dollars, to be used for the purpose of paying pensions to disabled and superannuated members of the fire department and their beneficiaries mentioned in said laws. The county treasurer shall account for and pay * * * all delinquent taxes thereafter collected by him, upon the basis hereinbefore provided, to the state treasurer, and * * * to the several town, city and village treasurers entitled thereto quarterly thereafter.*

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

Approved June 23, 1917.