

No. 5, S.]

[Published February 2, 1928.]

CHAPTER 1.

AN ACT to amend paragraph (a) of subsection (4) of section 71.09 of the statutes, relating to income taxes.

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

SECTION 1. Paragraph (a) of subsection (4) of section 71.09 of the statutes is amended to read: (71.09) (4) (a) Whenever in the judgment of the assessor of incomes any person other than a corporation shall be subject to income tax in his district under the provisions of this chapter, he shall notify such person to make report to him on or before March fifteenth of each year in such manner and form as the tax commission shall prescribe, specifying in detail the amounts of income received by him from all sources, together with the amounts of income received by his dependents, his wife and each child under eighteen years of age residing together with him as members of the family, and such other information as the commission shall deem necessary to enforce the provisions of this chapter. Every person other than a corporation who receives during the year a net income of * * * *eight* hundred dollars or over, if single; * * * *sixteen* hundred dollars or over, if married; * * * must report the same in the manner and form herein provided to the assessor of incomes whether notified to do so or not, and shall be subject to the same penalties for failure to report as those who receive notice; provided, however, that nothing contained in this section shall preclude the assessor of incomes from requiring any person other than a corporation to file an income tax return when in the judgment of the assessor of incomes a return should be filed.

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

Approved February 1, 1928.

No. 3, A.]

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CHAPTER 2.

AN ACT to make an appropriation for Wisconsin's official special train which will visit southern and intermediate states.

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