

No. 16, S.]

[Published May 30, 1949.]

CHAPTER 168.

AN ACT to amend 71.11 (40) of the statutes, relating to penalties for noncompliance with the income tax law.

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

71.11 (40) of the statutes is amended to read:

71.11 (40) If any person required under this chapter to file an income tax return fails to file such return within the time prescribed by law, or as extended under the provisions of section 71.10 (5) the department of taxation or the assessor of incomes shall add to the tax of such person \$10 in the case of corporations and * * * in the case of persons other than corporations * * * \$2 when the total normal income tax of such person is less than \$10, \$3 when such tax is \$10 or more but less than \$20, \$5 when such tax is \$20 or more. If no tax is assessed against any such person the amount of this fee shall be collected as income taxes are collected, and no person shall be allowed in any action or proceeding to contest the imposition of such fee.

Approved May 26, 1949.
