

No. 117, S.]

[Published April 17, 1951.

**CHAPTER 75.**

AN ACT to amend 71.11 (21) (b) of the statutes, relating to notice of assessments in certain cases under the income tax law.

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

71.11 (21) (b) of the statutes is amended to read:

71.11 (21) (b) With respect to assessments of income received in the calendar year 1945, or corresponding fiscal year, and in subsequent years, such notice shall be given within 4 years after the close of the period covered by the income tax return, *provided, however, that in any case in which a return is filed more than one year after the due date thereof, such notice may be given within 4 years after the income tax return was filed.*

.Approved April 12, 1951.