

No. 846, A.]

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CHAPTER 285

AN ACT to amend 71.11 (44) (bm), created by chapter 184, laws of 1953, of the statutes, relating to inspector of corporate income tax returns by corporations not filing a Wisconsin tax return.

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

71.11 (44) (bm), created by chapter 184, laws of 1953, of the statutes is amended to read:

71.11 (44) (bm) No income tax return shall be open to inspection by any nonresident, or by any resident who is making the inspection for the use or benefit, directly or indirectly, of a nonresident person or firm or a foreign corporation *except to the extent that similar returns filed in the state of residence of such person or firm or the state of incorporation of such foreign corporation are open to inspection by residents of Wisconsin or Wisconsin corporations.* As part of the statement required by par. (b), the department of taxation or the assessor of incomes shall require any person desiring to examine a return to declare whether he is a nonresident of the state, and whether the examination is desired for the use or benefit of a nonresident person or firm or a foreign corporation * * *. No copy of any return shall be supplied to any person except as permitted by par. (e).

Approved June 16, 1953.