

No. 149, S.]

[Published July 15, 1959.

CHAPTER 181

AN ACT to amend 78.67 of the statutes, relating to timely filing of claims for motor fuel tax refunds.

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

78.67 of the statutes is amended to read:

78.67 When the final date provided in ss. 78.01, 78.12, 78.13, 78.17, 78.49, 78.50, 78.68, 78.75, 78.76 and 78.78 for the filing of any report or for the remittance of any tax or penalty falls on a Saturday, Sunday or legal holiday, the next secular or business day shall be the final date. Any such report or remittance which is delivered to the department by United States mail shall be considered timely filed or remitted if the envelope in which it is mailed is properly addressed to the department and postmarked before midnight of the final date.

Approved July 10, 1959.