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CHAPTER 130

AN ACT to amend 71.10 (5) (intro. par.) of the statutes, relating to extension of time in which to file income tax returns.

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

71.10 (5) (intro. par.) of the statutes is amended to read:

71.10 (5) (intro. par.) In case of * * * *inability* of a person, or of an officer of any corporation required to file a return, or for other sufficient reason, the department of taxation in the case of corporations and the assessor of incomes in the case of persons other than corporations may on written request allow such further time for making and delivering such return as they may deem necessary not to exceed 30 days. Income taxes payable upon the filing of the tax return shall not become delinquent during such extension period, but shall be subject to interest at the rate of 5 per cent per annum during such period.

Approved June 13, 1961.