

CHAPTER 131

AN ACT to amend 71.11 (44) (bm) of the statutes, relating to inspection of income tax returns by nonresidents.

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

71.11 (44) (bm) of the statutes is amended to read:

71.11 (44) (bm) * * * *The information described in par. (b) shall not be made available to any nonresident, or * * * to any resident who is making * * * the request for such information for the use or benefit, directly or indirectly, of a nonresident person or firm or a foreign corporation except to the extent that similar * * * information in the state of residence of such person or firm or the state of incorporation of such foreign corporation * * * is made available to 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 * * * obtain such information to declare whether he is a nonresident of the state, and whether the * * * information 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. (c).*

Approved June 13, 1961.
