

No. 98, A.]

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CHAPTER 474

AN ACT to create 71.11 (21) (cm) of the statutes, relating to the 6-year statute of limitation on collection of delinquent taxes.

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

71.11 (21) (cm) of the statutes is created to read:

71.11 (21) (cm) Irrespective of par. (c), if additional assessments are made for any period more than 6 years before the year in which the assessment is made, the burden of proof shall rest with the state to prove their case by a preponderance of the evidence.

Approved September 15, 1961.
