

No. 40, A.

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**CHAPTER 134**

AN ACT to amend 139.29 of the statutes, relating to the requirements of satisfactory records and the charges for the expense of a state auditor to correct such records.

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

139.29 of the statutes is amended to read:

139.29 Whenever the commissioner of taxation in administering the provisions of this chapter finds that the records kept by any brewer, bottler, manufacturer, rectifier, wholesaler or retailer are in such condition that an unusual amount of time is required to determine therefrom the amount of tax due, the commissioner may give notice of such fact to such brewer, bottler, manufacturer, rectifier, wholesaler or retailer and may in such notice require said records to be kept in such form as the commissioner \* \* \* *prescribes*. If such requirements are not complied with within

30 days after the date thereof, such brewer, bottler, manufacturer, rectifier, wholesaler or retailer shall pay the expenses reasonably attributable to such determination of tax at the rate of \* \* \* \$30 per day for each auditor. The commissioner shall render a bill therefor by registered mail to the person charged with payment at the conclusion of the audit, which bill shall constitute notice of assessment and demand of payment thereof. Upon the bill so rendered such brewer, bottler, manufacturer, rectifier, wholesaler or retailer shall, within 10 days after the mailing thereof, pay the amount of said bill, and such payment, when made, shall be credited to the appropriation made in s. 20.800 (1).

Approved June 24, 1963.

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