

CHAPTER 275

No. 401, S.

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AN ACT to renumber 77.62; and to create 77.62 (2) of the statutes, relating to delinquent sales and use taxes.

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

SECTION 1. 77.62 of the statutes is renumbered 77.62 (1).

SECTION 2. 77.62 (2) of the statutes is created to read:

77.62 (2) Delinquent sales and use tax accounts in the amount of \$10 or less may be written off the records of the department of taxation at any time after 3 years delinquency following a determination by the commissioner of taxation that they are not collectible.

SECTION 3. This bill is declared to be an emergency appropriation bill in accordance with section 16.47 (2) of the statutes.

Approved August 27, 1963.
