

No. 889, A.

Published June 5, 1964.
Effective June 6, 1964.

CHAPTER 557

AN ACT to amend 77.60 (2) (intro. par.) of the statutes, relating to sales tax and the penalty for late filing.

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

77.60 (2) (intro. par.) of the statutes is amended to read:

77.60 (2) (intro. par.) Delinquent sales and use * * * tax returns shall be subject to a * * * \$10 late filing penalty. In addition to the interest imposed under sub. (1), delinquent sales and use taxes shall bear interest at the rate of one per cent per month from the date of delinquency until the 1st day of the month following the month in which the tax is paid or deposited with the department. Persons who have paid a delinquent filing penalty in excess of the penalty herein imposed shall be eligible for a refund of such excess upon a claim made pursuant to s. 77.59 (4). The taxes imposed by this subchapter shall become delinquent if not paid:

Approved May 25, 1964.
