

Assembly Bill 669

Date published:
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CHAPTER 289, LAWS OF 1967

AN ACT to amend 72.12 (3) of the statutes, relating to the allocation of inheritance taxes.

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

72.12 (3) of the statutes is amended to read:

72.12 (3) The county court of Dane county and the judge thereof shall have jurisdiction to hear and determine all questions relating to the determination and adjustment of inheritance taxes in the estates of nonresident decedents in which a tax appears to be due, and in which it does not otherwise appear necessary for regular administration to be had therein; ~~provided that~~ but in all cases in which a nonresident dies possessed of real or tangible personal property located within this state, the county court, and the judge thereof, of the county in which such property is located shall have concurrent jurisdiction with ~~said the~~ Dane county court, and in such estates the public administrator may be appointed as special administrator for the purposes of such adjustment. The county treasurer shall retain for the use of the county out of all such taxes paid and accounted for, only ~~one~~ $7\frac{1}{2}\%$, and the balance, less the statutory expenses of collection and adjustment as fixed by the court, shall be paid into the state treasury; ~~provided, that~~ but the minimum fee to which the county shall be entitled shall be \$3 in each case and ~~that~~ in no case shall the maximum fee exceed \$100.

Approved December 28, 1967.