

1969 Senate Bill 109

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**CHAPTER 202, LAWS OF 1969**

AN ACT to repeal 71.13 (4) (g) and 77.62 (2); and to create 73.03 (27) of the statutes, relating to write off of delinquent tax accounts.

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

SECTION 1. 71.13 (4) (g) of the statutes is repealed.

SECTION 2. 73.03 (27) of the statutes is created to read:

73.03 (27) To write off from the records of the department income, franchise, sales, use, withholding, motor fuel, gift, beverage and cigarette tax liabilities, following a determination by the secretary of revenue that they are not collectible, as hereinafter provided:

(a) When discharged under the federal bankruptcy act.

(b) When the amount is \$10 or less, at any time after 3 years of delinquency.

(c) Accounts of deceased persons at any time 3 years after the closing of their estates or 3 years after their demise if there is no estate to probate.

(d) Accounts of dissolved corporations at any time 3 years after their dissolution or forfeiture of rights.

(e) When delinquent 10 years or more.

SECTION 3. 77.62 (2) of the statutes is repealed.

Approved November 7, 1969.

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