

## **Chapter Tax 10**

### **UNCLAIMED PROPERTY**

Tax 10.01      Virtual currency.

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**Tax 10.01 Virtual currency. (1)** A holder that is required to report and remit virtual currency to the department as provided under s. 177.0307, Stats., shall liquidate the virtual currency within 30 days prior to the November 1 due date of the report required under s. 177.0401, Stats.

**(2)** A holder that meets the requirement in sub. (1), and sub-

stantially complies with ss. 177.0501 and 177.0502, Stats., is considered to have delivered the virtual currency in good faith and is relieved of liability arising after payment and delivery of the virtual currency to the administrator.

**History:** CR 23–028: cr. Register February 2024 No. 818, eff. 3–1–24.