

No. 414, S.]

[Published July 15, 1933.]

CHAPTER 410.

AN ACT to amend paragraphs (a) and (b) of subsection (3) of section 71.06 of the statutes, relating to interest on income taxes.

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

SECTION 1. Paragraphs (a) and (b) of subsection (3) of section 71.06 of the statutes are amended to read: (71.06) (3) (a) In assessing back taxes interest shall be added to such taxes at the rate of six per cent per annum from the * * * date on which such back taxes if originally assessed would have become delinquent if unpaid, to the date on which such back taxes when subsequently assessed will become delinquent if unpaid.

(b) In crediting overpayments of income and surtaxes against underpayments or against taxes to be subsequently collected and in certifying refunds of such taxes, interest shall be added at the rate of six per cent per annum from the * * * date on which such taxes when assessed would have become delinquent if unpaid to the date on which such overpayment was certified on the tax roll.

SECTION 2. This act shall take effect upon passage and publication.

Approved July 14, 1933.

No. 110, A.]

[Published July 15, 1933.]

CHAPTER 411.

AN ACT to amend paragraph (a) of subsection (2) of section 77.10 and section 77.13 of the statutes, relating to forest crop lands.

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

SECTION 1. Paragraph (a) of subsection (2) of section 77.10 and section 77.13 of the statutes are amended to read: (77.10) (2) (a) Any owner of any forest crop lands may elect to withdraw all or any of such lands from this chapter, by filing with the conservation commission a declaration withdrawing from this chapter any description owned by him which he specified, and by * * * payment by such owner, other than a county, to the