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CHAPTER 163.

AN ACT to create 71.09 (14) of the statutes, relating to the extension of time for filing income tax returns by persons in the armed forces.

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

71.09 (14) of the statutes is created to read:

71.09 (14) An extension of time for filing returns of income for taxable years begun after December 31, 1941, shall be granted to all persons in the armed forces of the United States who are located beyond the borders of the United States, for a period extending not more than 6 months after the termination of his period of military service. In case of any person residing or travelling abroad on duty for the United States or any department thereof or the American Red Cross, such extension shall be granted for a period up to and including the fifteenth day of the sixth month following the close of the taxable year.

Approved June 4, 1943.

No. 10, S.]

[Published May 20, 1943.]

CHAPTER 164.

AN ACT to amend 71.19 (1) of the statutes, relating to the division of income tax revenue.

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

71.19 (1) of the statutes is amended to read:

71.19 (1) Annually, beginning July 1, 1939, out of the moneys collected for normal income taxes, there shall be set aside the amount of the appropriation made by subsection (4) of section 20.09. The amount of said appropriation shall be borne by the state, the counties, and the towns, cities and villages in the proportion that normal income taxes were distributed to the state and to each such instrumentality during the next preceding fiscal year. The pro-rata share of said appropriation to be borne by the state and by each such instrumentality shall be set aside out of the